Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I have engaged your firm to prepare my:

\_\_\_\_\_\_\_\_\_ Federal Income Tax Return \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (electronic filed)

\_\_\_\_\_\_\_\_\_ State Income Tax Return(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (electronic filed)

For the year ended \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your \_\_\_\_\_\_\_ Federal and State business tax returns from information you furnish to us. We do not use foreign third parties for preparation of your tax return. We will not audit or otherwise verify the data you submit. Although we may ask you to clarify some of the information.

We must receive all information to prepare your return at least two and a half weeks prior to the due date to ensure that your return will be completed on time. **If we have not received all of your information within the above time frame, you may be subject to late filing or late payment penalties. We do not file tax extensions for clients unless specifically requested to do so.**

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including, but not limited to, auto, travel, entertainment, and related expenses, and the documents required to support charitable contributions over $250. If you have any questions as to the type of records required, please ask us for advice in that regard.

It is also your responsibility to carefully examine and approve your completed tax returns before signing. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest. We will rely, without further verification, upon information you provide to us from third parties, including, but not limited to K-1s, 1099s, 1098s and receipts and similar items. **If you provide us copies of your internal bookkeeping software, including reports or financial statements, we will not audit or otherwise verify the date you submit, although we may ask you to clarify some of the information.**

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you, and our fees for such services are at our standard rates.

We will use our judgement to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been published. If the IRS should later contest the position taken, there may be an assessment of additional tax, plus interest and penalties. We assume no liability for such additional penalties or assessments.

It is our policy to keep records related to this engagement for three years, after which they are destroyed. However, we do not keep any original client records, so we will return all those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

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. We recommend that you contact us before releasing any privileged information to a third party. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure without your consent.

Our fee for these accounting services will be based on our standard rates and the time required and is due when you pick up your returns or before we mail them to you.

We appreciate the opportunity to serve you, and look forward to a continuing, mutually satisfying relationship.

Very truly yours,

YOUR NAME HERE

The terms described in this letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party.

Accepted by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Title \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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