

Agreement of Services to Be Provided for:

Client Name

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. This letter is contractual in nature and includes all relevant terms governing this engagement. Its terms supersede any prior oral or written representations or commitments by or between the parties.

We will prepare your 2023 1040 federal income tax return and the mutually agreed-upon income tax returns for the states of _____ (collectively, the “returns”). This engagement pertains only to the 2023 tax year, and our responsibilities do not include preparation of any other tax returns. Your returns may be selected for review by one or more taxing authority. In this event, we will be available upon your request to represent you. Any such representation will be the subject of, and governed by, a separate engagement letter.

We will prepare the returns from the information you provide us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. Questionnaires and worksheets are available upon request to help you gather the necessary information. Your use of such forms will assist us in keeping our fees to a minimum. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for the preparation of the returns. In the event we and/or you are assessed penalties due to our reliance on incomplete or erroneous information you supplied to us (with or without your knowledge or intent), you will indemnify us and hold us harmless as to those penalties.

We will not audit or otherwise verify the data you submit; however, we may ask for additional clarification of information. Accordingly, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. You are responsible for maintaining adequate records, safeguarding assets, and authorizing transactions, all of which will help assure the preparation of proper returns.

We base our fees on time required at our regular rates for the type of services and personnel assigned plus any related reimbursement expenses. We also consider the complexity, size, and nature of the project, the degree of skill required, time limitations imposed on us, the experience and ability of the personnel assigned, the level of cooperation by you, and the value of the services provided. We reserve the right to increase or decrease our fees based on the value of the services rendered. Telephone conversations and emails are treated in the same manner as any other work performed and will be billed accordingly.

Depending on the engagement, we may require an upfront retainer and/or invoice you monthly for services performed. Payment is due upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to a late fee of 1% per month. We reserve the right to suspend our services or to withdraw from this engagement if any of our invoices are deemed delinquent. We also reserve the right to withhold the filing of your tax returns until payment of your invoice is made in full. If any collection action is required to collect unpaid balances due us, you are responsible for, but not limited to, the principal amount, collection agency fees, attorney fees, and all court costs plus any other reasonable costs of collection.

You have final responsibility for the tax returns and should review them carefully before signing and filing. If you agree to authorize us to prepare your tax return pursuant to the terms set forth above, please execute this letter on the line below designated for your signature and return the original.

ACCEPTED AND AGREED:

Client Signature

Date

Printed Name