



LETTER OF ENGAGEMENT 2018/2019

PLEASE CAREFULLY READ THE FOLLOWING INFORMATION. PLEASE INITIAL AFTER EACH SECTION TO ENSURE YOUR UNDERSTANDING AND ACCEPTANCE OF THE TERMS.

OUR RESPONSIBILITIES

- Our work (whether consultation, tax return, tax planning or related product) is based on the data **you provide**.
- We are not responsible to audit or verify the data that you give to us. However, we may require additional forms to be filled out.
- We are not responsible to discover fraud or other irregularities, should any exist.
- We will render the accounting/bookkeeping necessary to complete your work for a fee.
- We will use our professional judgement in resolving questions where the law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions.
- We will resolve such questions in your favor wherever possible unless otherwise instructed by you.

CLIENTS INITIALS _____

YOUR RESPONSIBILITIES

- To provide all the information required for a complete and accurate finished product.
- To provide this information in a timely manner.
- To retain, with the completed work, all the documents, cancelled checks and other data that form the basis of income and deductions since you may later have to provide them to a taxing authority.
- To carefully review all work completed by our office **before** you sign. **You have the responsibility for anything submitted to a taxing authority.**

CLIENTS INITIALS _____

PENALTIES, EXAMINATIONS AND NOTICES

- The IRS and state taxing authorities impose penalties for certain offenses, including but not limited to, understatement of income, filing after the deadline, underpaying taxes, not paying estimated taxes, or under withholding taxes. (If you would like more information, please contact FTB or IRS.) They can also, select any return for examination for any reason they deem necessary.
- We are happy to assist or represent you before any taxing authority, but we have limited representation rights. We can represent clients whose returns we have prepared and signed, but only before revenue agents, customer service representatives, and similar IRS employees, including the Taxpayer Advocate Service. If you so desire, however, these additional services are not included in the fee for preparing your return unless we are correcting a mistake we made.

CLIENTS INITIALS _____

PRIVACY POLICY

Types of Nonpublic Personal Information We Collect. We collect nonpublic personal information about you that is provided by you or obtained with your authorization.

Parties to Whom We Disclose Information. For current and former clients, we do not disclose any nonpublic personal information obtained during our practice except as required or permitted by law, and is necessary to properly provide our services to you. However, information may be used by our employees

and nonaffiliated third parties to assist us in providing services to you. In those situations, we require a contractual agreement that includes procedural safeguards that protect the confidential nature of the information being shared.

Protecting the Confidentiality and Security of Current and Former Clients' Information.

We retain records relating to professional services that we provide to better assist you with your professional needs and, in some cases, to comply with professional guidelines. To guard our nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

CLIENTS INITIALS _____

OUR FEES

- We invoice based on our current fees, which are published on our website and updated each year in May.
- Our rates may vary depending on the complexity and nature of the work performed.
- We may invoice for partially completed work that is placed on extension or remains uncompleted.
- Invoices **must** be paid within 24 hours of service rendered. Once an invoice is 7 days late, it will be subject to a 10% fee. Once an invoice is 14 days late, it will be subject to a 20% fee. Once an invoice is 30 days late, it will be sent for personal collections.
- **A retainer may be required when working on previous years' tax returns and before undertaking projects for new clients.**

CLIENTS INITIALS _____

ARBITRATION

If a dispute arises or relates to this contract, engagement letter, or the obligations of the parties' therein, and if the dispute cannot be settled through negotiation, the parties agree to participate in Mediation under the commercial Mediation Rules before restoring to arbitrations, litigation, or some other dispute resolution procedure.

CLIENTS INITIALS _____

AGREEMENT

The foregoing is in accordance with my (our) understanding of your engagement to provide tax and financial services and you are hereby advised that each item of revenue or expense can be substantiated by receipts, cancelled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge. Further, it is my (our) understanding that these terms will continue to be in force for the succeeding years of our engagement.

CLIENTS INITIALS _____

Client Signature _____ Date _____

Printed Name _____

Client Signature _____ Date _____

Printed Name _____