

2024 INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

Dear Client:

We appreciate the opportunity to work with you. This letter is to confirm and specify the terms of our engagement with you and to clarify the nature of the services we will provide.

By signing this letter, you agree to have _____ prepare your individual 2024 federal, resident state, and local income tax returns (if applicable). This engagement only pertains to the preparation of your 2024 personal income tax returns and does not include tax returns you may be required to file with other taxing authorities that are unrelated to personal income tax, such as mercantile, real estate, or business privilege tax.

If you have taxable activity in a state or locality other than your resident state or locality, you are responsible for providing our firm with all information necessary to prepare the additional state or local income tax returns if applicable. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than those you have informed us about.

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement. Additionally, US requirements for foreign accounts reporting such as, but not limited to, FBAR reporting are not covered in this engagement although we are available for assistance under a separate engagement.

We will prepare your tax returns using the information and documents that you provide to us. It is your responsibility to provide us with timely and complete information and documentation for the preparation of your returns. We may ask you to clarify certain items that you furnish to us, but we will not audit or verify any of this information. Therefore, our engagement cannot be relied upon to disclose errors, embezzlements, fraud, or other illegal acts should they exist. However, we will inform you of any such matters that come to our attention.

We will use professional judgment in resolving questions where the tax law is unclear or where there may be conflicting interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Every personal income tax return is unique, and our firm prepares thousands of tax returns each year. The filing deadline for personal income tax returns is April 15, 2025. To meet the filing deadline, information needed to complete your tax returns should be received by our office no later than March 25, 2025 (or March 5, 2025, if a Partnership or S-Corporation tax return or business owner). We make every effort to complete tax returns in a timely manner, in the order received, but cannot guarantee completion by a certain day even if all information is received by March 25, 2025.

We will accept all tax return documents and information regardless of the date we receive them. The only concern is whether an extension will be required. If an extension needs to be filed, our office will contact you to discuss the process. **Any payments that may be due for the tax year must**

be paid with the extension. It is your responsibility to tell us of large income changes in the tax year that would impact your tax due. Tax owed but not paid by the extension deadline is subject to interest and late payment penalties which will be your responsibility to pay if assessed by any tax authority. If your drop off has not arrived before Tax Day, you must request an extension by email or phone; extension filing is not performed without your request.

This engagement does not include tax planning services. While preparing your 2024 personal income tax returns, we may bring to your attention potential tax savings strategies, however we have no responsibility to do so.

If a completed tax return needs to be amended due to circumstances unrelated to the service our firm provided to complete the tax return, revision fees will apply. For any tax return requiring revision due to our error, the return will be revised at no charge.

There is always a possibility that your tax return could be selected for review by a taxing authority, or that an agency will send letters to request additional information. Our firm can provide support upon your request; however, this service is not included in the fee for tax return preparation. **Assisting clients with tax notices, letters and audits is a separate billable service our firm offers.**

You should retain all documents and data that support your income and deductions, as these may be needed to prove the accuracy and completeness of your returns. You represent that you have such documentation and can produce it if needed to respond to any audit or inquiry by taxing agencies. We are not responsible for the disallowance of doubtful deductions or

inadequately supported documentation, or the resulting taxes, penalties, and interest that could be assessed.

Our firm will provide clients, as needed, with 2025 estimated tax payment vouchers to mitigate penalties and interest for underestimating 2025 tax liabilities. Estimated payment amounts for 2025 will be based on the information provided to complete your 2024 tax return.

You have final responsibility for your income tax returns. You agree to review and examine the completed 2024 tax returns for accuracy and completeness. It is your responsibility to verify payment details are correct on your return and received by the agencies. You are required to sign Form 8879, *IRS e-file Signature Authorization*, and any similar state form **before** your tax returns can be filed electronically by our office. **Completed tax returns will not be electronically filed without signed authorization forms and payment for service of this engagement.**

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To confirm your agreement with the services and terms of this engagement, please sign below:

Name _____

Signature _____ Date _____

Any other tax returns you are responsible for (for example, your teen's separate dependent tax returns or you have Power of Attorney for a relative's tax return):

