

Hart & Associates, PC
Certified Public Accountants
thehartassociates.com

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. To ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2022 federal and requested state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We will provide you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for preparation of the returns.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all 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 the returns to a taxing authority. We recommend you retain this information for at least seven years. **You have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them.**

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. However, should we find any irregularities or unusual items we will bring them to your attention. We will render such accounting and bookkeeping assistance as determined to be necessary for the preparation of the income tax returns. If we discover any errors or omissions on a prior year's return, we will bring that to your attention.

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

The filing deadline for the tax return is April 18, 2023. In order to meet this filing deadline, the information needed to complete the return should be received in this office no later than April 1, 2023.

If an extension of time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or 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 a governmental tax examination, we will be available, upon request, to represent you under a separate engagement letter for that representation.

You understand that your income tax returns will be electronically filed through a secure third-party filing service. You may opt out of electronic filing if you so choose, however there may be an extra charge to cover penalties imposed by the federal government.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift or trust returns, please inform us by noting it below your signature at the end of the letter and we will contact you about what information we will need to do so.

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

Sincerely,

Accepted By:

Taxpayer: _____ Spouse: _____

Date: _____ Date: _____

Comments or additional requests: _____
