

# Susan E Thomas CPA, Ltd.

3960 Brown Park Dr –Suite C, Hilliard, OH 43026  
614-771-7700 (phone) 614-771-7774 (fax)

## TAX PREPARATION ENGAGEMENT LETTER

Based upon the information you provide to us, we will prepare your federal, state, and local income tax returns. In preparing your tax returns, we will not audit or verify the data you submit, although we may ask that you clarify portions of it. Because we will not be performing an audit, our services cannot be relied upon to detect employee thefts or embezzlements.

Under the Internal Revenue Code and state tax laws, taxpayers are required to maintain adequate tax records supporting their returns, including receipts and canceled checks for all income and deductible expenditures. You will be responsible for maintaining all necessary tax records and for the accuracy and completeness of the information submitted to us in connection with the preparation of your returns.

As certified public accountants, we are obligated to call to the attention of the taxing authorities any positions taken in your tax return which the IRS has not expressly accepted. However, we will resolve all questions involving application of tax rules in your favor, provided, there is a reasonable justification for it.

Your returns are, of course, subject to review by the taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you for an additional fee. We will also be available to answer your inquiries on specific tax matters and to consult with you on income tax planning.

We will prepare your **2023** federal, state, and local income tax returns solely from information which you will furnish. Under the current tax code, you must have receipts or other adequate records in order to qualify for certain business deductions. We will make no independent audit or other verification of the data submitted by you, although we may need to ask you for clarification of some of the information. Additionally, our work in connection with the preparation of your returns does not include any procedure designed to disclose defalcations or other irregularities, should any exist.

You have the final responsibility for the accuracy of your income tax returns. Therefore, you should review your returns carefully before you sign and file them. We will, after consulting with you, use our best judgment in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions.

Our fees will be based upon the complexity of your return, the amount of time required, and the staff member involved, plus out-of-pocket expenses. All invoices for services rendered are due and payable upon receipt of your tax returns. Billing arrangements, made at our discretion, will be charged interest at the rate of 1.50% per month (18% per annum) from the invoice date for your returns.

If you engage our services and then later decide that you do not want us to prepare your returns, you agree to be billed for any time spent on your account for pre-preparation document organization and review, meetings or phone calls plus any out-of-pocket expenses incurred.

**Taxpayer Initial \_\_\_\_\_ Spouse Initial \_\_\_\_\_**

Our liability for all claims, damages, and costs arising from this engagement will be limited to the fees charged to prepare your returns. Notwithstanding anything to the contrary in this agreement, Susan E Thomas CPA, Ltd. shall not be liable for any lost profits, indirect, special, incidental, punitive, or consequential damages of any nature even if we have been advised by you of the possibility of such damages; or for any claim or demand made against you by any other party. Any legal action may not be brought more than one year after the date services were provided under this engagement letter.

In the event of a notice from any taxing authority, we will bill you for additional services rendered. As the IRS is now fully matching tax data reported by employers, banks, etc. with your return, and supplying information to states and cities, it is very important that you include all documents that report any tax related transaction.

**Taxpayer Initial \_\_\_\_\_ Spouse Initial \_\_\_\_\_**

Your return(s) may be selected for review by the taxing authorities. Any proposed adjustments by the examining agents are subject to certain rights of appeal. In any event of an audit, we will be available, upon request, to represent you. We will bill you for the time and expenses involved in this representation. **Taxpayer Initial** \_\_\_\_\_ **Spouse Initial** \_\_\_\_\_

**Privacy Policy**

We do not disclose any non-public personal information about our customers or former customers to anyone, except as instructed to do so by such customers or as required by law. We restrict access to non-public personal information to those professionals necessary to prepare tax returns and financial statements and provide tax advice and we maintain physical, electronic, and procedural safeguards to guard your non-public personal information.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and date below and return it to us.

Respectfully yours,

Susan E Thomas CPA, Ltd.

Accepted by:

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

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

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