



Robin A. Stevens, Accountant

### **Individual and Business Tax Preparation Engagement Letter**

Terms and Conditions. This letter states the terms and conditions by which you, the “Client” referenced above (“you,” “client,” or “your”) have engaged Stevens Accounting (collectively, “firm,” “we,” “us,” or “our”) its successor and/or assigns to provide certain tax return preparation services. This letter and any other attachments incorporated herein (collectively, “Agreement”), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

Services. We will not prepare any tax returns without your written request and our written consent to do so. We will prepare your tax returns based upon the information and representations provided to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us although we may ask you to clarify certain information.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service (“IRS”) and state and local tax authorities. Our work is not intended to benefit or influence any third party. Under no circumstance will we respond to any request from banks, mortgage brokers, or others for verification of any information reported on these tax returns.

You agree to indemnify and hold our firm and its partners, principals, shareholders, officers, directors, members, employees, agents, or assigns harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

We will prepare your federal and requested state and/or local income tax returns based solely on information provided via tax documents and financial statements you submit. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns.

Our services are not intended to determine whether you have filing requirements in taxing areas other than those you have informed us of. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required. Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. This engagement is limited to the professional services outlined above.

**Client Responsibilities.** Please note that it is your responsibility to ensure that all information necessary to prepare your tax return is included in your tax package. Since the returns will be prepared based on the information you provide, you should complete the income tax organizer we offer in assembling the required information. You should retain all the original 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. As the taxpayer, you have the final responsibility for the income tax return(s) and, therefore, you should review them carefully before you sign them.

**Revisions of Returns.** Should a tax return require revision after completion through no fault of ours, revision fees will apply. Any tax return requiring revision due to a legitimate preparation error will be revised at no charge.

**Electronic Filing.** Based on the number of returns we prepare; IRS regulations require us to file all individual and trust income tax returns electronically. To comply with this requirement, your return will be electronically filed.

**Filing Deadline and Extensions.** The filing deadline for federal tax returns is April 15, 2024. To meet the filing deadline, the information needed to complete the return should be received by us no later than March 15, 2024. When documents are available, we will make good faith efforts to file complete tax returns prior to the filing deadline. Because individual circumstances may require filing for an extension, we cannot guarantee the completion and filing of tax returns before the filing deadline even if all information is provided prior to March 15, 2024.

We will accept all tax returns regardless of the date we receive them. The only concern is whether an extension will be required. If you need further clarification regarding this item, please contact us.

We work to complete returns as quickly as possible. If you are required to file an extension and we have all the required documentation, we will complete your return as soon as possible. If an extension is required, you need to pay estimated tax liability though the return is not complete. If all documents are received prior to March 15, 2024, we will assist with the estimated tax payment. After March 15, 2024, we assume no responsibility to calculate the estimated payment.

**Tax Liability.** The client is responsible for the payment of all taxes and penalties due.

**Extensions.** If required, we will prepare your extension. We are required to file all extensions electronically. If the tax return and supporting information is received prior to March 15, 2024, and no payment is due or there is no tax, we will prepare and file an extension. In situations where a tax liability is expected, we will prepare and file the extension form and provide an estimate of the amount due for the client's submission and payment to the appropriate tax authority. If your file is received after March 15, 2024, we will not guarantee assistance for calculating the estimated payment.

If an extension of time to file is required, any tax that may be due must be paid to the Internal Revenue Service with the extension. Any amounts not paid by the filing deadline are subject to interest and overdue payment penalties in addition to the taxes. You are responsible for making all required payments.

**Fees.** Our fee for services will be based upon the extent of the tax forms required for us to properly file your tax return. If a federal, state, or qualified dependent return is requested, but actual preparation determines that there is no filing requirement, we will waive our fee for the no filing determination. We do reserve the right to charge based on our standard charges if there is extensive research required to make the "no filing" determination.

If additional services are provided which were not originally contemplated under this engagement but were imperative to the completion of the tax return(s) under this engagement, you are authorizing us to perform said services and bill appropriately for the time and/or schedules provided.

INCOME TAX PREPARATION ENGAGEMENT LETTER [www.stevensaccounting.net](http://www.stevensaccounting.net). All invoices are due and payable upon completion of the tax returns under this engagement. Tax returns will not be filed with the IRS without payment in full for our services.

Thank you for your business!

Respectfully,

*Robin A. Stevens, Accountant*

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Record Retention: In the spring of 2024, we will be shredding all individual tax documentation for the year 2017.

This letter correctly sets forth our understanding:

Signature/ Date \_\_\_\_\_

Signature/ Date \_\_\_\_\_