esquire group
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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. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following understanding.

We will prepare your Federal and requested state income tax returns, RETURN TYPES, tax returns for YEARS. Your returns will be prepared based on information which you will furnish to us. We will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some of the information.

It is your responsibility to provide all the information required for the preparation of complete and accurate tax returns. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. 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. You have the final responsibility for the income tax returns and, therefore you should review them carefully 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 defalcation or other irregularities, should any exist.

We will use our 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. We plan to perform reasonable research to support positions taken in your income tax returns. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

We remind you that tax rules change constantly and any opinion expressed in connection with a transaction at one time may not apply to the same or to a similar transaction at a later date. You should let us review a transaction each time a transaction of material nature is proposed.

The law provides for a penalty to be imposed on any underpayment that results from negligence or disregard of rules or regulations. Negligence "includes any failure to make a reasonable attempt to comply." with the tax code. Disregard "includes any careless, reckless or intentional disregard." The law also provides various other penalties that may be imposed when taxpayers understate their tax liability. If the tax authorities assess penalties, you agree to be responsible for their payment and not to look to us for reimbursement.

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 government tax examination, we recommend that you hire a competent professional to represent you. We will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred in connection with any representation by us.

Our fee for the services contemplated herein will be the fee listed in our price list, as updated from time to time. Any past due amount will bear interest at the maximum legal rate or the rate of 18% per annum, whichever is less, from the due date until paid.

We will not be preparing any tax returns for you that are not covered by this agreement. By accepting this agreement, you acknowledge that you have read and understand the terms and conditions herein. This agreement shall be deemed as accepted when both your signature if affixed hereto.

Accepted by: _____ _____ _____

Client Signature | Printed Name | Date