

2024 Tax Return Engagement Agreement

We appreciate the opportunity to serve and advise you regarding your income taxes and/or accounting needs. To ensure a complete understanding between us, we are setting forth the pertinent information about the services that we propose to provide for you.

**Tax Work:** We will prepare your federal, state and all local income tax returns based on information you furnish to us. We will not audit or otherwise verify data you submit to us, although we may ask you to clarify some of it. We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities’ interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

**It is your responsibility** to provide all the information required for the preparation of complete and accurate returns. By signing this Engagement Agreement, you agree that you have adequate substantiation to support deductions for any expenses claimed on the return. **You are ultimately responsible for the accuracy of your return and should review it carefully before signing it.** Our staff will be happy to answer any questions about the return that you may have.

Tax returns are subject to audit by the tax authorities. **Audit Representation Services are not included in our tax fee**. You should retain all the documents, cancelled checks, and other data which form the basis of income and deductions. Remember to retain backup documents for your tax return for at least four (4) years. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

**Privacy:** A rule adopted by the Federal Trade Commission in 2000, prohibits us from disclosing non-public information about clients to non-affiliated third parties. This is our policy:

We collect certain information about you, but only when it is provided by you or is obtained with your permission. As a general rule, we do not disclose non-public personal information about our clients to anyone. To the extent permitted by law, however, certain non-public personal information about you may be disclosed to comply with a validly issued and enforceable subpoena or summons, or to allow us to render appropriate services to you. Except as otherwise described in this notice, we restrict access to non-publc information about you to employees of our company. **Per Code Section 7216, we will disclose your information in order to collect our fees, which can include credit card processing companies, Darke County Sheriff’s office and a collection agency.** We also maintain physical, electronic and procedureal safeguards in compliance with applicable laws and regulations to guard your personal information from unauthorized access, alteration or premature destruction.

**Accounting and Consulting:** Our services come in the form of a tax return preparation and that may include consultations, meetings and/or phone calls. Our tax preparation fees are based upon several factors. We have spent many years becoming very knowledgeable and educated in tax and accounting matters. In addition, we are required to continue our education annually to maintain our licenses. When you contact us, it is because you need our knowledge and assistance with something, this is when our time becomes billable. If you contact us with a “general” question that we can quickly answer, we consider this a courtesy service and you will not be billed for our time. Phone calls requiring research, business or personal planning, tax compliance, etc. will be billed in accordance to our billing policy.

**Billings:** Any estimate we give is based upon information you *initially* provide to us. Actual fees may vary as circumstances and forms change and/or new corrected information is made available. All fees and costs incurred to prepare your income tax returns are due and payable before the returns are released from our office. **If we must make repeated requests for information, you may be charged additional fees**. All accounts 30 days past due will incur a 2% monthly finance charge. If issues arise that require significant time for research or the compilation of your records and data, we charge an additional **$95 per hour**. However, we will discuss the issue(s) with you to obtain your advance approval for this extra work.

You will receive a full copy of your tax return by the method you request, a paper copy, thumb drive copy or a pdf copy in our portal. Any additional copies will incur a service charge of $50.00. We reserve the right to hold the completed and unfiled returns until your account is paid in full. **An E-file authorization signature and payment in full is required before any tax return can be electronically filed or released.**

If your return is for a closely held corporation, partnership, limited liability company or other entity, the person signing that return agrees to be personally liable for our fees if the entity does not pay. Finance Charges will occur at 2.0% per month after 30 days of the invoice date. All uncollected invoices will be subject to submittal with collections and incur collection costs plus Finance Charges.

**Limited Liability:** Our liability to you for the services described in this letter is limited to the fees you pay for those services. However, in the unlikely event we make an error in preparing your return (when you have provided us with complete and accurate information and you have reviewed your return before signing), we will make reasonable attempts to correct the situation and make it right with you.

The client has ten (10) days from the invoice date, to voice any concerns or questions regarding the invoice and any portion of element thereof. After the ten (10) day period all invoices shall constitute acceptance of the invoice as submitted and payment in full will be expected within the required time frame. Any Non-Sufficient Funds check, paper or electronic, will be charged an additional $45 fee.

Either party may terminate this agreement upon giving a (10) day written notice. Should this agreement be terminated prior to completion of services, we will prepare a final bill showing the total fees incurred for services rendered. This amount will be due and payable upon presentation.

Please be advised that certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. If you disclose the contents of those communication to anyone, or turn over information about those communications to the government, you may be waiving this privilege. To protect your rights, please consult with us or your attorney prior to disclosing any information about our tax advice. Be aware that we are regulated by Circular 230 regulations. These regulations will not allow us to release or disclose ANY information or copies of documents to ANYONE other than you. This includes your parents, children, banks, loan officers, mortgage brokers or financial advisors. We cannot and will not discuss your return with another party without a Judge’s order.

Sincerely,

Melissa Bowman, Enrolled Agent

Revised 1/14/2025