

Appletree & Kern, PC
9 W 34th St Erie, PA 16508-2811
814-455-3904

Client name:
Client Address:

1040 - INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

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

We will prepare your 2023 Federal and necessary state and/or local income tax returns, if necessary, from information that you will furnish us. If applicable, our engagement will be designed to perform the additional services as noted in the summary attached to this letter. **This engagement does not include services related to sales and use tax matters.** We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. Your use of any questionnaires and organizers we provide you with will assist in keeping pertinent information from being overlooked.

If the income tax returns we are to prepare in connection with this engagement are joint returns, and because you will each sign those returns, then each of you is our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your 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. **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 and/or other irregularities, should any exist. However, should we find any irregularities or unusual items, we will bring them to your attention. If we discover any errors or omissions on a prior year return, we will bring that to your attention. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional 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. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The filing deadline is April 15th of year following the prior calendar year. In order to meet this filing deadline, the information needed to complete the return should be received in this office no later than March 15th of the succeeding calendar year. If we **do not** receive your information by March 15th you may have to file for an extension.

We do not file tax extensions for clients unless specifically requested to do so. Please contact us by April 1st if you need to file an extension. If an extension of the 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 government tax examination, we will be available, upon request, to represent you under a separate engagement letter for that representation.

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

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter 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 tax return, please inform us by noting so just below your signature at the end of the returned copy of this letter.

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

Very truly yours,

Appletree & Kern, P.C.

Appletree & Kern, P.C.
Acknowledged:

Signature: _____

Signature: _____