



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 ask all clients for whom tax returns are prepared to confirm the following arrangements.

We will prepare your federal and requested state income tax returns from information that you will furnish. We will not audit or otherwise verify the data you submit, although, it may be necessary to ask you for clarification of some of the information. We may furnish you with questionnaires and or worksheets as a guide to obtain the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

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 review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud or other irregularities, should any exist. At your request, we will perform accounting and bookkeeping services necessary for preparation of the income tax returns. Fees for these services are in addition to the regular tax preparation fee.

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.

In order to meet the filing deadline, all requested information must be submitted to us no later than April 1st of the current year.

If an extension of time to file is required, any tax that is due with this return must be mailed along with the extension. Any amounts not paid by the filing deadline are subject to interest and late payment penalties.

Your tax return(s) 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 to represent you. If your tax return is reviewed for any errors and/or omissions on our part, we will pay for **all penalties and interest assessed by tax authorities.**

Our fee for these services will be based upon the amount of time required and the number of forms used and not on the amount of your refund or balance due to the federal government or State agency(s).

Returns will not be released or transmitted for e-file until payment and all signed forms have been received.

If for any reason you choose not to file your tax return with us after information has been entered and/or prepared, there will be a fee of \$100 charged for time spent in preparing your tax return.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated below.

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

Top Klass Accounting & Tax, Inc

Date: _____

Signature: _____