

January 1, 2024

## **Engagement Letter**

This is to confirm your understanding of our services and to clarify the nature and limitations of the services to be provided.

Our engagement will perform the following services:

2023 Tax returns and/or bookkeeping as required  
Tax and accounting services and tax notices as requested and/or needed.

### **Tax Return Engagement:**

We will advise you on income tax matters as to which you specifically request our advice. This firm is responsible only for the returns listed above. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

By your signature below you are confirming to us that, unless otherwise advised, the travel, meals, gifts and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice in that regard.

Our work in connection with the preparation of your income tax returns does not include any procedure designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the income tax returns.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return.

We will follow whatever position you request on your return so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be assessment of additional tax plus interest and penalties.

We assume no liability for any such additional penalties or assessments, and the client understands that the tax preparer is not responsible for Internal Revenue Service disallowance of doubtful deductions or deductions unsupported neither by adequate documentation nor for resulting taxes, penalties and interest.

**Fee Information:**

Our fees for all services will be billed to you at our standard rates, which range from \$50 to \$275 per hour depending on the personnel assigned and will be billed as the work progresses. Tax returns are billed at the time of completion and due upon delivery of the return to the client. Fees do not include out-of-pocket expenses advanced for you, such as computer charges, telephone calls, postage, photocopying, or courier charges. These will be billed to you separately. We reserve the right to up charge our standard billing rates for situations where deadlines are imposed by the client. Any invoices mailed monthly are due when received. If we have not received payment within 45 days of our invoice, all work will be suspended until your account is brought current.

Winkler CPA & Consulting, P.C. does not hold any liability for any work completed until all invoices are paid in full. In cases in which we can estimate our fees, our estimate is based on our experience as accountants and on certain assumptions about the amount and character of the work entailed and our involvement in the project. An estimate is not a fixed fee quote. It does not constitute a commitment, guaranty, or promise by us to perform the account services for that amount. Each situation is unique, and the actual fees may be more or less than estimated. The actual work required may vary from the assumptions due to complexities or other factors that we cannot foresee or additional services subsequently requested by you. As a result of additional complexities, unknown factors, additional or different facts of which we are not presently aware, changes which you may desire, or other circumstances, if the required accounting work has changed, the fees billed will be adjusted to reflect that change.

**General Information:**

Unless you indicate otherwise, our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. For example, such transmissions might include, but not limited to, processing your tax return with an outside computer service. We have secured confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others.

We remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

In order to insure continuity of service, client agrees that in the case of death or incapacity of the firm's owner, the owner's estate or trust has the right to sell client files to another CPA firm for the performance of tax and accounting services.

Client and accountant both agree that any dispute including a dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance

with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association.

Such arbitration shall be binding and final. In agreeing to Arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The costs of any mediation proceeding shall be shared equally by all parties.

It is our policy to keep records related to this engagement for seven years. However, Winkler CPA & Consulting, P.C. does not keep any original client records, so we will return those to you at the completion of services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By signing this form you acknowledge that the liability for the services provided or to be provided rests solely with the CPA with whom you engaged for services. Winkler CPA & Consulting, P.C. is not responsible for work performed by any other CPA, accounting person, or firm.

**All tax returns will be electronically filed, and a digital copy (pdf) will be provided to you upon completion. Please let us know if you would also like a paper or CD copy. If you do not want to file electronically, you will need to sign an opt-out form, provided upon request.**

If the foregoing is acceptable to you, please sign in the space provided below and return it to us by mail, email, fax, or in person.

Sincerely,



Robin Winkler, CPA  
**Winkler CPA & Consulting, P.C.**

Accepted:

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Signature

\_\_\_\_\_  
Print Name

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Date

Accepted:

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Signature

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Print Name

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Date