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**APPENDIX**
INTRODUCTION

This report contains an in-depth explanation of the user interface and functional specifications of the Engage-CPA application, which define the user-client-system relationships. To describe the procedures involved, screenshots of the application and flowchart-type notations are used.

The purpose of this document is to identify requirements and specifications concerning user input, system response, system data, functionality and logistics matters, as well as all possible functions of the application.
APPLICATION

LOGIN PAGE – Figure 1

If the application is accessed via computer, the website is: https://wwwengage-cpa.com
The user can enter in their user information on this page.

Otherwise, if the application is accessed via mobile, the user will automatically be taken to the Login screen (shown below).

The login information may be saved by checking the box “Remember me on this computer”.

Figure 1

Below the email and password there is a clickable button will also be available for New User Registration (“Sign Up!”).
DASHBOARD – Figure 2

Once logged in, the user will be taken to the “Dashboard”. This screen shows clickable objects that give access to all available application services. All information can be organized by clicking the arrows on either “Client”, “Engagement”, “Status”, or “Retainer” and viewed in the order the user prefers.

STATUS OF ENGAGEMENTS

In the middle-right of the application page, there are numbers listed for each step of the engagement process (Opened/Contacted/Signed/Concluded). The numbers will change based on client status. The client status is also shown next to each listed client. The green dots next to each status indicate the progress of the engagement. Once all the dots are green, this usually means that the engagement has been concluded.

Figure 2

On the bottom half of the page, above the “Dashboard” button, the user can add additional clients by clicking the plus sign in the green circle.

ADDING CLIENTS
NEW TAX CLIENT – Figure 3
Clicking on the plus sign will take the user to a pop-up “New Tax Client” screen. Pop-ups should be enabled if using this application, as there are several pop-ups throughout.

TAX PAYER INFORMATION
The user will need to enter in all of the client’s personal information here. When the user later clicks on the client information, this is where it will be stored. Basic information is required such as Name, Phone, Email, and Address.

ENGAGEMENT INFORMATION
The bottom half of the New Tax Client screen is for inputting the Engagement information. The user can choose from the drop-down menu what type of return they will be preparing and the tax year.
FEE TYPE

The user can choose whether this engagement will be “Flat Fee” or “Hourly”. The hourly fees can be configured by clicking the blue “Configure hourly fee schedules” below the Hourly setting.

RETAINER

The user can also input the amount of the Retainer, if any, under the “Terms” section. If the user is unsure about the retainer, they can hover over the question mark symbol for an explanation.

ARBITRATION

The user may require the client to arbitrate to settle disputes by checking the box next to “Arbitration”. An explanation of Arbitration is provided by hovering over the question mark symbol.

Once all the information has been completed, the user can click the green SAVE button to store the information in the client database.

ACCOUNT DETAILS – Figure 4

The Account Details page has all of the user’s basic information, including their name, company, and hourly fees.
CONFIGURING HOURLY FEE SCHEDULES

If the user would like to configure their hourly fee, they can do this on the Account Details page shown above (Figure 4). There, they can fill in all the information to create a “fee schedule” (see below).

HOURLY FEES

The user’s hourly fees can be established by creating a fee schedule.

NEW FEE SCHEDULE – Figure 5

Clicking the blue “Create a fee schedule” above will bring the user to a pop-up screen titled “New Fee Schedule” (Figure 5). On this screen, the user can configure a fee schedule and can change it at any time.
CLIENT DATABASE – Figure 6
The client database can be accessed by clicking on “Clients” on the left side panel under the green plus sign. This is where all clients are stored after the above information has been entered. All clients are listed in alphabetical order by last name.

Figure 6

When the user clicks on a client name, they will be taken to the main client information page. This page contains all of the client’s Contact Info and Engagements. The client’s contact information can be edited on this page by clicking the blue Edit button.

Figure 7
Editing Contact Info - Figure 7; Figure 8
If the user chooses to edit the client’s information, as shown in Figure 7, a pop-up will allow them to enter in the new information.

Figure 8

Jane Doe

<table>
<thead>
<tr>
<th>Contact Info</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Phone</td>
<td>4155551234</td>
</tr>
<tr>
<td>Email</td>
<td><a href="mailto:jane.doe@email.com">jane.doe@email.com</a></td>
</tr>
<tr>
<td>Address</td>
<td>111 Main Street San Francisco, CA 94123</td>
</tr>
</tbody>
</table>

Engagements

STATUS OF ENGAGEMENTS – Figure 7 (cont’d)

The client’s main screen also contains all of their engagements and the status of each. Each status will be marked in a different color: Blue – Contacted Client; Green – Signed; Red – CPA Declined; White - Concluded

An engagement will be marked as “Signed” once the client signs the engagement letter that the user sent them and the third dot in Figure 2 will turn green.
NEW ENGAGEMENT – Figure 9

Adding a new engagement to an existing client is simple. The user has to click the blue + Engagement button on the right of the page (Figure 7) below the contact information. This opens up a New Tax Engagement pop-up screen. When a new engagement is created it will show up in the Engagements list (above).

This is the same pop-up screen discussed previously. However, since it’s an existing client, most of the information will already be pre-filled.

Figure 9
EXISTING ENGAGEMENT – Figure 10
When the user opens an existing engagement, this is the screen they will see. It will show the engagement title at the top. The progress of the engagement is show below the engagement title in green arrows indicating the status of the engagement.

Below the contact info of the client, the user can view the details of the engagement.

The screen for Figure 10 will show the fee schedule information, as well. The fees for the engagement can be edited in this section by clicking the green edit button at the bottom. This will take the user back to the fee schedule screen (Figure 5).
The bottom left of the engagement detail screen (Figure 10) will show the documents that are pending. This is usually a proposed engagement letter that is pending the client’s approval/signature.

**PROPOSED ENGAGEMENT LETTER – Figure 11**

The user can preview the proposed engagement letter by clicking the blue text. This will open up the engagement letter screen.

![Proposed Engagement Letter Preview](image)
EMAILING ENGAGEMENT LETTER TO CLIENT
The user can choose to email the engagement letter (Figure 11) to the client for signature by clicking the green button at the bottom of the letter.

The user can also return to the engagement without sending the letter to the client by clicking the blue text to the right of the green button. This is useful if the user would like to change the details of the engagement.

If the user clicks “EMAIL TO CLIENT”, the user will be taken back to the client information screen. A message will pop up indicating that the invitation to view and sign the engagement letter has been emailed to the client (Figure 12).
DECLINING THE ENGAGEMENT/NON-ENGAGEMENT

The user can decline the engagement without waiting for the client to do so. This is also done on the engagement detail screen (Figure 10) on the right-hand side. The user can preview the non-engagement letter and email it to their client (Figure 13).

**Figure 13**

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**Preview non-engagement letter**

Jinny Hastings  
44 MONTGOMERY STREET  
SUITE 1900A  
SAN FRANCISCO, CA 94104  
March 31, 2017

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Re: Non-engagement of Professional Services to Jinny Hastings

Dear Jinny Hastings:

You have contacted my firm and requested that I evaluate whether I will prepare

2016 Individual Income Tax

I am unable to assist you in this matter at this time. However, if you have a need in the future for accounting assistance, I hope you will consider my firm. I appreciate being given the opportunity to review this matter.

As there may be critical deadlines involved in such matters, I recommend that you immediately contact another accountant for assistance.

In declining to undertake this matter, I am not expressing an opinion on the issues involved. I encourage you to seek a second opinion if you wish to do so. You should not refrain from seeking assistance from another accountant because I am unable to assist you in this matter. Please contact another accountant of your choice.
Emailing the client the non-engagement letter will notify the client that the user is declining to provide the service. This will also be reflected on the Engagement page (Figure 10).

As there may be critical deadlines involved in such matters, I recommend that you immediately contact another accountant for assistance.

In declining to undertake this matter, I am not expressing an opinion on the issues involved. I encourage you to seek a second opinion if you wish to do so. You should not refrain from seeking assistance from another accountant because I am unable to assist you in this matter. Please contact another accountant of your choice.

I am not charging you for any fees or expenses on this matter and at this time. My policy is to charge for evaluating issues only when I express an opinion on the merits of the matter to the client. Since I am not expressing an opinion about your matter, I am not charging you.

Thank you again for the opportunity to meet with you and review your matter. If you have any questions about this letter or any other issues, please contact my firm.

Very truly yours,

James Hastings
Accounting Office of James Hastings CPA

[Image of email interface]
CONCLUDING AN ENGAGEMENT - Figure 14, Figure 15
To conclude an engagement, the user can navigate to Figure 10 (the engagement page) and scroll down to the green “Conclude” button. The user can only conclude an engagement after it has been signed.

After the user clicks the green “Conclude” button, they will be taken to the engagement screen with a notification that the engagement is concluded and all arrows will be marked green. All the dots will also be green in Figure 2.
RECENT ACTIVITY – Figure 16
The user can review their recent activity by click “Recent Activity” on the left of the Dashboard (Figure 2). A detailed log of engagements in progress and events are listed, as shown in Figure 16.

To view activity from a previous day, the user can click the blue text at the top of the page.

CLIENT PERSPECTIVE
The figures below represent what the client sees when the user takes actions discussed above.

OPENING/SIGNING TAX ENGAGEMENT – Figure 17
When the user emails a new engagement letter to a client, Figure 17 represents what the client will receive. The client can open the proposal by clicking the green button, as shown below.
When the client opens the proposal, they will be taken to the Engage website/app to read the proposed engagement. The client will have the option of signing and making payment or simply taking no action if they do not want to move forward. Only the client is allowed access to the proposal.

**Figure 18**

Welcome Jane Doe

The contents of this website are intended only for the use of Jane Doe.

If you are not Jane Doe, please close this window immediately. Failure to comply with this directive may be a criminal and/or civil offense.

I confirm that I am Jane Doe and I agree to the terms of use of this website.

AGREE & CONTINUE

**PROPOSED ENGAGEMENT** – Figure 19

If the client chooses to Agree & Continue as shown above, they will be taken to the actual engagement. On the left side of the screen, the client can read the contents of the engagement.

**Figure 19**

Proposed Engagement:

Jane Doe
123 Main Street
San Francisco, CA 94101
May 10, 2023

Re: Individual Tax Return 2023

Dear Jane Doe

The purpose of this letter is to confirm the engagement of our services for individual income
(cont’d) PAYMENT – Figure 20
On the right of the engagement, they can enter in payment information per the terms of the engagement, as shown above and in Figure 20 below.

![Figure 20]

The purpose of this letter is to confirm the engagement of our services for individual income tax and to provide you information regarding our retention and to prevent any misunderstandings.

We will prepare federal and state individual income tax for the tax year(s) 2016 based on information provided by you to us. We will not audit or verify any such information. We may provide an organizer or questionnaire to assist you in gathering the necessary information. However, should the need arise for our independent investigation, we will inform you of this fact and an estimate of any additional costs for such work.

It is your responsibility to provide us accurate and complete information. You must also maintain records and documentation to support all of the information provided to us. It is also important to carefully review and approve the returns prepared by us prior to their being filed.

We are not responsible for inaccurate, missing, or inadequately supported information, nor for any resulting additional taxes, penalties or interest.

Our fee for the above services are based on our current hourly rates charged in minimum units of one-tenth of an hour (0.1) plus any expenses incurred such as postage, printing, copying, and processing fees. Such expenses are billed at our cost. Our current hourly fees are:

<table>
<thead>
<tr>
<th>James Hastings CPA</th>
<th>$350.00/hour</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>$250.00/hour</td>
</tr>
</tbody>
</table>

DECLINING ENGAGEMENT/NON-ENGAGEMENT EMAIL – Figure 21
When the user declines the engagement by taking steps shown in Figure 13, the email that the client will receive is shown below in Figure 21. The email will be titled “Important Communication [from the user]”. The client can open the communication (which is in PDF format) by clicking the blue text.

![Figure 21]

Fil 5/19/2017 16:55 AM

Accounting Office of James Hastings CPA at engage-cpa.com <notifications@engage-cpa.com>

Important communication from James Hastings

to Jane Tmnepolkohn

If there are problems with how this message is displayed, click here to view it in a web browser.

Click here to download pictures. To help protect your privacy, Outlook prevented automatic downloading of some pictures in this message.

Dear Jane Doe,

Your CPA, James Hastings of Accounting Office of James Hastings CPA, has emailed you an important notice regarding your engagement for professional services. Please open a PDF of the notice, which will open in a separate window.

Have any questions?
You can contact Accounting Office of James Hastings CPA at 413.891.2015 or at accounting@nhflcm.com. You can also contact the engage support team at support@engage-cpa.com.
(cont’d) NON-ENGAGEMENT LETTER – Figure 22

When the client opens the PDF communication from Figure 21, they will see the contents of the Non-Engagement letter. This letter will state that it was sent by Certified Mail. This non-engagement letter has all the standard required details and information about why the user is declining the engagement. The user should print this letter and also send by certified mail.

Figure 22

Jane Doe  
111 Main Street  
San Francisco, CA 94123  

May 19, 2017  
CERTIFIED MAIL RETURN RECEIPT REQUESTED  

Re: Non-engagement of Professional Services to Jane Doe  

Dear Jane Doe:

You have contacted my firm and requested that I evaluate whether I will prepare  

2016 Individual Income Tax  

I am unable to assist you in this matter at this time. However, if you have a need in the future for accounting assistance, I hope you will consider my firm. I appreciate being given the opportunity to review this matter.

As there may be critical deadlines involved in such matters, I recommend that you immediately contact another accountant for assistance.

In declining to undertake this matter, I am not expressing an opinion on the issues involved. I encourage you to seek a second opinion if you wish to do so. You should not refrain from seeking assistance from another accountant because I am unable to assist you in this matter. Please contact another accountant of your choice.

I am not charging you for any fees or expenses on this matter and at this time. My policy is to charge for evaluating issues only when I express an opinion on the merits of the matter to the client. Since I am not expressing an opinion about your matter, I am not charging you.

Thank you again for the opportunity to meet with you and review your matter. If you have any questions about this letter or any other issues, please contact my firm.

Very truly yours,

James Hastings  
Accounting Office of James Hastings CPA
APPENDIX

APPENDIX A – ENGAGEMENT LETTER
APPENDIX B – SIGNED ENGAGEMENT LETTER
APPENDIX C – NON-ENGAGEMENT LETTER
APPENDIX D – CONCLUDED ENGAGEMENT LETTER
Dear John Smith,

The purpose of this letter is to confirm the engagement of our services for individual income tax and to provide you information regarding our retention and to prevent any misunderstandings.

We will prepare federal and state individual income tax for the tax year(s) 2015 based on information provided by you to us. We will not audit or verify any such information. We may provide an organizer or questionnaire to assist you in gathering the necessary information. However, should the need arise for our independent investigation, we will inform you of this fact and an estimate of any additional costs for such work.

It is your responsibility to provide us accurate and complete information. You must also maintain records and documentation to support all of the information provided to us. It is also important to carefully review and approve the returns prepared by us prior to their being filed.

We are not responsible for inaccurate, missing, or inadequately supported information, nor for any resulting additional taxes, penalties or interest.

Our fee for the above services are based on our current hourly rates charged in minimum units of one-tenth of an hour (0.1) plus any expenses incurred such as postage, printing, copying, and processing fees. Such expenses are billed at our cost. Our current hourly fees are:

- James Hastings CPA: $350.00/hour
- Accountants: $250.00/hour
- Administration staff: $125.00/hour

Please note that our fee does not cover any examination or inquiries into the tax returns by any of the taxing authorities. If you so desire, we can represent you in such matters. A separate engagement would be needed for us to so do.

Our policy is to require a retainer fee to be paid at the onset of any engagement. We have set this retainer to be $350.00, which is equivalent to one hour of our time. This is a non-refundable retainer which will be applied to your next billing.

Attached to this letter and made a part of it, is our Policies, Practices, and Procedures Addendum. This sets forth all of the additional terms of our engagement. Please review it.
We ask that you sign and return this letter as well as the Addendum, initialing where indicated. You may do this either electronically or by mail.

It is our pleasure to be able to assist you in this matter. We look forward to a long ongoing relationship. Should you have any questions regarding this or any other tax matter, please call or email me.

Sincerely,
James Hastings
Accounting Office of James Hastings CPA
I agree to the above.

Date: May 22, 2017

John Smith
Jane Doe
111 Main Street
San Francisco, CA 94123

March 7, 2016

Re: Individual Tax Return 2015

Dear: Jane Doe

The purpose of this letter is to confirm the engagement of our services for individual income tax and to provide you information regarding our retention and to prevent any misunderstandings.

We will prepare federal and state individual income tax for the tax year(s) 2015 based on information provided by you to us. We will not audit or verify any such information. We may provide an organizer or questionnaire to assist you in gathering the necessary information. However, should the need arise for our independent investigation, we will inform you of this fact and an estimate of any additional costs for such work.

It is your responsibility to provide us accurate and complete information. You must also maintain records and documentation to support all of the information provided to us. It is also important to carefully review and approve the returns prepared by us prior to their being filed.

We are not responsible for inaccurate, missing, or inadequately supported information, nor for any resulting additional taxes, penalties or interest.

Our fee for the above services are based on our current hourly rates charged in minimum units of one-tenth of an hour (0.1) plus any expenses incurred such as postage, printing, copying, and processing fees. Such expenses are billed at our cost. Our current hourly fees are:

- James Hastings CPA $350.00/hour
- Accountants $250.00/hour
- Administration staff $125.00/hour

Please note that our fee does not cover any examination or inquiries into the tax returns by any of the taxing authorities. If you so desire, we can represent you in such matters. A separate engagement would be needed for us to so do.

Our policy is to require a retainer fee to be paid at the onset of any engagement.
We have set this retainer to be $350.00, which is equivalent to one hour of our time. This is a non-refundable retainer which will be applied to your next billing.

Attached to this letter and made a part of it, is our Policies, Practices, and Procedures Addendum. This sets forth all of the additional terms of our engagement. Please review it.

We ask that you sign and return this letter as well as the Addendum, initialing where indicated. You may do this either electronically or by mail.

It is our pleasure to be able to assist you in this matter. We look forward to a long ongoing relationship. Should you have any questions regarding this or any other tax matter, please call or email me.

Sincerely,
James Hastings
Accounting Office of James Hastings CPA
I agree to the above.

Date: March 21, 2016

AGREEMENT ON FILE

Jane Doe
Terms of the Engagement

This additional information is included in the agreement between the firm ("us" or "we") and you, the client.

1.1 The Engagement.

The terms in the engagement letter and in this attachment are the entire agreement to hire us to do the tasks listed in the engagement letter. This is called the engagement. Once the engagement starts, this agreement will be retroactive to the date we first provided services under the engagement letter.

1.2 When the engagement starts.

The engagement starts when you click accept to sign this letter and authorize payment of the non-refundable deposit. Once we get started, we may discover that you have other tax obligations in addition to those listed in the engagement letter. We will let you know and can do additional work if needed, but we will need to sign a new engagement letter.

1.3 Your responsibilities.

You agree to give us all of the information and records we need to prepare your tax return. Professional standards require us to look at some details more closely than others but, in general, we will not verify the information you give to us.

We rely on you to be truthful and forthcoming. You are required to sign the tax return to confirm that it is complete and accurate.

You also agree to keep us updated with your most current contact information, to pay our bills on time, and to tell us if you receive any letters or notices from the tax authorities. You are welcome to consult with other tax professionals at any time.

1.4 Our responsibilities.

We agree to do the tasks listed in the engagement letter. You are hiring the firm and we can't promise that any particular person will be working on your tax return. We will keep you updated about progress and will report back to you if you have questions about how it's going.

1.5 Limits on the engagement.

Our work can only be used for the purposes of this engagement. If you want to use our work for any other reason, you will need to get our permission in writing.

Everything on the tax return needs to be supported by the tax laws. If a tax law isn't clear, we will use an interpretation that has the most benefit to you. This interpretation may need to be disclosed on the tax return. If you disagree with us about whether or not it needs to be disclosed, we will need to end the engagement.

This engagement is limited to ten months only and will end automatically unless we extend
1.6 When the engagement ends.

The engagement ends when we finish the work described in the engagement letter or when either of us give notice that we’re ending it ahead of time.

You can end the engagement by giving us ten days advance notice in writing.

The tax rules prohibit the tax preparer from ending an engagement if it would cause problems for the client. Unless it is one of these situations, we can end the engagement at any time by giving you notice in writing.

For an hourly engagement, all of the fees and expenses up to the notice date still need to be paid regardless of who ends the engagement. A flat fee engagement is payable in full if you end the engagement. If we end the engagement, however, the amount payable is proportionate to the time spent working on the engagement compared to the time for the engagement overall.

You agree to let us make copies of your file for our records at the end of the engagement. The expenses and any time needed to wrap up your file are billable and need to be paid like any other bill. For example, it will probably take some work to get your file ready to return to you and, if you want, we can help you transfer your file to another tax professional.

Fees and Expenses

2.1 Our fees.

Engagements are charged hourly or by a flat fee. Hourly fees are billed by the tenth of an hour (0.1). All tasks related to the engagement are considered billable time, including email and telephone calls. If more than one person is working on the engagement at the same time, or if there is a meeting about the engagement, everyone involved will bill for the time. We reserve the right to bill for waiting time or travel time, if needed, but we will make this decision on a case-by-case basis.

Our hourly rates are listed on the engagement letter. If we raise our rates during the engagement, we will give you thirty days’ notice before we charge you the higher rate.

Flat fee engagements won’t exceed the agreed amount. If we give you an estimate for an hourly engagement, we cannot guarantee that we will finish the work within a certain amount of time or for less than our fee estimate. However, we will let you know ahead of time if it looks like the fees for the engagement will be more than expected.

2.2 Costs and expenses.

You give us permission to incur those costs and expenses that we think are necessary to finish the engagement, within reason. These may include, for example, fees charged for e-filing or to electronically process the tax return. Printing is charged at $0.50 per page and
copying at $0.20 per page. Whether or not we bill for travel time, we will bill for travel expenses at our cost or by using a standard mileage rate. This includes parking, tolls and similar travel expenses.

2.3 Experts.

Some engagements require a Qualified Appraiser (as defined in the tax code). You will need to give us a deposit to pay the Appraiser's fees if we need one for the engagement. This deposit is due at the same time as the non-refundable deposit in the engagement letter.

2.4 Bills.

We will send you a total bill at the end of the engagement that shows the deposit as a credit to your account. We may send bills for work in progress and, if you ask, we will bill you monthly. We will always send a bill within ten days, if you request one. All of our bills are due and payable when received and are considered late if not paid within ten days.

2.5 Late or unpaid bills.

We reserve the right to stop work and end the engagement if you don't pay our bills. Late bills are charged interest of 1.50% per month. You are responsible for our costs if we have to take legal action against you to collect our fees.

Notices and Policies

3.1 Confidentiality.

We will keep all of your information confidential and will not disclose it anyone without your permission unless required by law. From time to time, we may need to show our files to a professional organization for review or for reasons related to our professional licenses. You agree to let us disclose your information for these purposes.

In some cases, your communications with us are legally protected from the IRS using it as evidence against you if they audit your return. We will do everything possible to protect your legal rights and you specifically give us permission to bill you for the time needed to keep these rights intact.

3.2 Electronic Communications.

Most of our communication with you will be through e-mail and electronic devices. These can be intercepted or misdirected. If this happens, we aren't responsible and specifically disclaim liability if it causes an accidental disclosure. You agree that this disclaimer of liability means we are not responsible for any kind of legal damages caused by an unauthorized use of email information.

3.3 E-filing.

The IRS requires us to file tax returns electronically, or e-file. You will need to contact us
immediately if you want to make arrangements to file a tax return on paper instead of filing electronically.

3.4 Third parties.

We may hire outside help like an e-filing service for some parts of the engagement. These are called third party service providers. They can't make any decisions about your tax returns and they agree to be held to our firm's standards of confidentiality.

3.5 Your records.

Any original records will be returned to you at the end of the engagement, if not sooner. You should keep your tax returns and the supporting records for at least seven years. Any information about capital transactions should be kept indefinitely.

We keep a copy of your file after the end of the engagement. This is for our purposes, however, and you shouldn't rely on us to keep copies for you. All records are destroyed after seven years.

Legal

4.1 Notices.

All notices related to the engagement need to be in writing and sent by mail, Email or fax is acceptable so long as it's also followed up with a letter, in which case the notice date will be the date of the email or fax transmission.

4.2 Entire agreement.

The engagement letter and the terms in this attachment are the entire agreement of the parties. Any conversations, promises, representations, estimates, of any kind, whether in writing or not, are not enforceable because only this written agreement and the engagement letter contain the entire agreement. Our agreement can only be changed or amended in a writing signed by both of us. If any part of the agreement is unenforceable for whatever reason, the rest of the agreement will still be valid and enforceable.

4.3 Disclaimers.

Our remarks are expressions of professional opinion only and we have made no promises or guarantees about your tax situation.
Jane Doe  
111 Main Street  
San Francisco, CA 94123

May 19, 2017  
CERTIFIED MAIL RETURN RECEIPT REQUESTED

Re: Non-engagement of Professional Services to Jane Doe

Dear Jane Doe:

You have contacted my firm and requested that I evaluate whether I will prepare 2016 Individual Income Tax

I am unable to assist you in this matter at this time. However, if you have a need in the future for accounting assistance, I hope you will consider my firm. I appreciate being given the opportunity to review this matter.

As there may be critical deadlines involved in such matters, I recommend that you immediately contact another accountant for assistance.

In declining to undertake this matter, I am not expressing an opinion on the issues involved. I encourage you to seek a second opinion if you wish to do so. You should not refrain from seeking assistance from another accountant because I am unable to assist you in this matter. Please contact another accountant of your choice.

I am not charging you for any fees or expenses on this matter and at this time. My policy is to charge for evaluating issues only when I express an opinion on the merits of the matter to the client. Since I am not expressing an opinion about your matter, I am not charging you.

Thank you again for the opportunity to meet with you and review your matter. If you have any questions about this letter or any other issues, please contact my firm.

Very truly yours,

James Hastings  
Accounting Office of James Hastings CPA
RE: PREPARATION OF 2015 Individual Income Tax

Dear Jane Doe:

This letter is to confirm that we have completed our engagement for 2015 Individual Income Tax.

Please refer to the Policies, Practices, and Procedures Addendum which was attached to our engagement letter for our document retention policies.

It was our pleasure to work with you in this matter. We look forward to working with you next year.

Sincerely,

James Hastings
Accounting Office of James Hastings CPA