



General Engagement Letter for Tax Return Preparation

Dear Client,

Thank you for the privilege of allowing us to provide you with tax preparation services. This engagement letter expresses the terms and conditions under which we will provide you with tax services, and it outlines responsibilities for each of us. Notice that although you may have signed this form last year, it will be replaced with this year's current form. **Please read each item carefully and initial beside each one.**

TAX PREPARATION:

- ◇ **We** will prepare your federal and state tax return(s), if any, with supporting schedules for the applicable tax year based on information you provide us.
- ◇ **We** will provide extensions needed for returns with complete data received prior to April 1 and will be filed at no additional cost to you.
- ◇ **We** are not required by IRS to audit or otherwise verify your records in order to discover errors or omissions, should they exist. However, if we find irregularities or unusual items, we will bring them to your attention and/or ask for clarification.
- ◇ **We** will provide the bookkeeping assistance necessary to complete the tax return at an additional charge. However, we will also provide the instruction and opportunity for you to do so on your own behalf if desired.
- ◇ **You** will provide any requested records needed in order to complete the tax return preparation in a timely fashion. Original records will be returned upon completion of the tax return(s), however, it is recommended that you provide photocopies to prevent data loss if you are mailing them to us. We are not responsible for lost, damaged, or stolen records.
- ◇ **You** attest that income and expense items you claim are substantiated by proper records and receipts that you maintain, and can furnish such documentation in the event of an audit.
- ◇ **You** attest that the information you provide to us is accurate and complete to the best of your knowledge.
- ◇ **You** are ultimately responsible for the accuracy of the tax return(s) and should review all documentation carefully. If you believe an omission or error has occurred, you must contact us immediately.
- ◇ **You** will provide all information to us no less than 15 days prior to the April 15 deadline, or if extended no less than 30 days prior to the extension due date of October 15. Although there is no penalty for extending your tax filing due date, if you have not yet provided your tax information to us for completion, you must notify us to request an extension for filing your tax return. Such an extension will be billed at our applicable rates. Failure to file an extension may ultimately subject you to late filing penalties.

IMPORTANT NOTICES:

- ◇ **Where** tax law is ambiguous or unclear, we will use our best judgment. Unless otherwise instructed by you, we will resolve such questions, whenever possible in your favor as mandated in Circular 230-Rules Governing Practice before the IRS.
- ◇ **Penalties** can be imposed when taxpayers understate their tax liability. If you would like information on these penalties, please contact us.
- ◇ **If** an extension of time is required, any estimated taxes owed should be paid when the extension filed. Any amounts not paid by the filing deadline are subject to interest and late payment penalties assessed by IRS.
- ◇ **The** IRS does not permit us to discuss your tax return except if authorized by the client by checking a specific box on your tax return. Unless otherwise instructed by you, we will check the box which authorizes IRS to discuss your tax return with us.
- ◇ **Your** tax return(s) may be selected for audit by tax authorities. We are available to represent you or prepare materials in response to correspondence. However, these additional expenses are not included in our tax preparation fees and we will render additional invoices for the time and expenses incurred.

FEES & PAYMENT:

- ◇ **All** invoices are DUE ON RECEIPT. We accept cash, check, credit card and money order. Please be prepared to pay by one of these options at the time of your appointment. **1)** Payment at time of appointment **2)** Payment at time of pick up **3)** Payment at time of refund through Intuit; talk to Harriet for more info **4)** Payment plan
- ◇ **Beginning January 1, 2017** we have factored into this year's fees a 5% increase.
- ◇ **All** preparation fees are invoiced per tax return per tax year and are based on the schedules required for your tax situation, the complexity of your return(s), as well as out-of-pocket expenses, if any.
- ◇ **Fees** must be paid before we will electronically file or release your tax return(s) to you.
- ◇ **Finance** fees are charged at a rate of 12% per annum or 1% per month and will be charged on any amounts still outstanding after 30 days, unless a payment agreement is in place. These fees are calculated through QuickBooks from the invoice date on the total overdue amount. At any time after 90 days past due, your account may be sent to collections. At that time, a \$135 administrative fee will be charged and you will be liable for any collection costs, including court costs and attorney fees, if applicable.
- ◇ **We** reserve the right to ask for a retainer to be paid in advance of work done from new clients and any client with whom we have experienced payment problems.
- ◇ **In** the event of any past due balances, we reserve the right to cease working on your tax return(s) or providing any other services until the balance has been paid in full or other acceptable payment arrangements have been made.
- ◇ **If** you terminate the engagement before completion, you agree to pay for time and expenses incurred prior to the date of termination, even if tax return(s) are not completed.
- ◇ **One** printed or digital copy of your tax return(s) will be provided to you for your files. Additional copies requested will be.
- ◇ **Unfiled** tax returns from 2015 and before will be billed at the current years rates plus an additional 10%.
- ◇ **Rush Fee** of 25% will be assessed for those clients that require a turn around time that stops the progress on other clients work. Please note that most cases will not fall under this fee but if you are unsure please inquire with Harriet.

This Engagement Letter will be valid for tax preparation services, including current as well as prior year returns, rendered during tax year 2107.

We want to express our appreciation for this opportunity to work with you. We also welcome your referrals knowing that your referrals of family, friends or acquaintances are the greatest compliment we can receive.

Sincerely,

Harriet Berg

Enrolled Agent/President
BTA, Inc.
360.929.0495
www.thetaxlady4u@hotmail.com

VISIT OUR NEW WEBSITE AT www.harrietberg.com

Taxpayer Name(s):

(please print)

SIGNATURE & DATE

(please print)

SIGNATURE & DATE

**PLEASE BRING THE SIGNED ENGAGEMENT LETTER & QUESTIONNAIRE TO YOUR APPOINTMENT OR RETURN VIA MAIL OR EMAIL.
~THANK YOU~**