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Dear Client:

Kathleen Sweeney CPA is pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. I will prepare your **2023** federal and required state income tax returns. I will prepare your tax returns based upon information and representations that you provide to me. I have not been engaged to and will not prepare financial statements. I will not audit or otherwise verify data you submit, although I may ask you to clarify certain information.

I will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service (IRS) and state and local tax authorities as identified above. My work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold me harmless with respect to any and all claims from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

My engagement does not include any procedures designed to detect errors, fraud or theft. Therefore, the engagement cannot be relied upon to disclose such matters. In addition, I am not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTs") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). It is my duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is our responsibility to safeguard your assets and maintain accurate records pertaining to transactions. I will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

I will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow or widower with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both individuals acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. I am at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

You may be required to make quarterly estimated tax payments. I will calculate these payments for the 2024 tax year based upon the information you provide to prepare your 2023 tax returns (the "safe harbor" rule). Updating recommended payments to more closely reflect your actual current year's income is not within the scope of this engagement. If you would like me to provide this service, I will confirm this update.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request my assistance in responding to such an inquiry. If you ask me to represent you, I will confirm this representation in a separate engagement letter.

I will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. I do not communicate with third parties or provide them with copies of tax returns.

I will provide you with an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You complete the income tax organizer with accurate and complete information. Income from all sources, including those outside the U.S., is required.

I rely upon the accuracy and completeness of both the information you provide in the income tax organizer and other supporting data you provide in rendering professional services to you.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

You have final responsibility for the accuracy of your tax returns. I will provide you with a copy of your electronic tax returns and accompanying schedules and statements. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization,* and any similar state and local equivalent authorization form.

The original filing due dates for your tax returns is April 15, 2023. **Due to the high volume of tax returns prepared by my firm, the information needed to complete the tax returns must be received no later than March 25th so that the returns may be completed by the original filing due dates.**

Our professional fee for the services outlined above is based on our hourly rates. This fee is based upon the complexity of the work to be performed, and my professional time, as well as out-of-pocket expenses. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to me. You agree that you will deliver all records requested and respond to all inquiries made by my staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns. **<u>All invoices are due and payable upon presentation.</u>**

It is my goal to provide you with service that is timely and efficient. I have found that communication can be quick and effective if my office is able to email you. By providing us with an up to date email address, you are helping us in the process. Please list below an email where we can contact you should any questions arise in the preparation of your return. Your email address is also of the utmost importance should you want to receive your return securely through our portal system.

I will also use this email periodically during the year to let you know of office changes, events and information for the upcoming tax year. If you do not have an email address or do not want to be contacted via email, please note so below. (Even if you think we have an email on file for you, please list below so that we may be sure we have the most up to date information and so that we may verify the accuracy of our records.)

Should I be required to appear in court either voluntarily or by subpoena, I reserve the right to charge my court rates for the appearance and for the preparation for the appearance.

Okay to contact via email: Current email address: (please print clearly)

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In the event that you should be due a refund, please let us know how you would like to receive it.

Refund check to be direct deposited:

☐ **Same as last year**

☐ **New account (Please attach a void check to provide routing number and account number)**

☐ **Refund check to be mailed**

Should your return result in a balance due, someone will contact you to review amount, date to be paid, and what bank account to use. We also have the ability to make one, two, three or all four of your estimated electronically. Please indicate by checking the box below which estimated you would like to set up.

☐ **April 15** ☐ **June 15** ☐ **September 15** ☐ **January 15**

Please sign in the space indicated and return to my office along with your 2022 tax documents.

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

Very truly yours,

Kathleen E. Sweeney, CPA

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Accepted by: ____ Date: ____________