



INDIVIDUAL TAX PREPARATION ENGAGEMENT LETTER

Dear Client:

Thank you for choosing our firm to prepare your income tax returns for tax year 2022. This letter confirms the services we will provide:

We will prepare your federal and state returns for the tax year 2022 based on the information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information or additional information so that we can prepare accurate and complete returns for you. We are required to do due diligence when preparing our work papers so additional information may be required.

It will be your responsibility to provide all necessary information related to income and deductions for tax year 2022 and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

Additionally, please make sure you have maintained all appropriate records such as official tax documents you receive, receipts and substantiation for your deductions. Our office will keep copies of the tax returns filed for 3 years for active clients that we've prepared returns for. We are not responsible for maintaining copies of back up documents including W2s, 1099s, accounting files or other. Different records have different holding periods so we can review with you the different recommendations if you wish.

Upon separation from our services we will immediately archive your files and close your portal within 30 days.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review or audit.

Our fees for preparation of your returns are based upon our standard billing rates plus out of pocket expenses. Our invoices are due and payable upon presentation and payment is required before we transmit or mail any returns unless prior arrangements have been made with Susan or Justin.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign below and return to us.

Thank you again for choosing Susan James & Associates to prepare your 2022 tax return. We appreciate your business.

Sincerely,

Signature

Date