

## **2024 Individual Tax Return Preparation Engagement Letter**

Dear valued client:

This letter is to confirm and specify the terms of my engagement with you and to clarify the nature and extent of the services I will provide.

I will prepare your 2024 individual or joint federal income tax return, and the mutually agreed-upon income tax returns for all required states. This engagement pertains only to the 2024 tax year, and my responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. My engagement will be complete upon the delivery of the completed returns to you.

Your returns may be selected for review by one or more than one taxing authority. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon your written request to represent you during the examination and/or during any appeal. Any such representation will be the subject of, and governed by, a separate engagement letter.

I will prepare the returns from information which you will furnish to me. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. To the extent I render any accounting and/or bookkeeping assistance, it will be limited to those tasks I deem necessary for preparation of the returns.

The timeliness of your cooperation is essential to my ability to complete this engagement. Specifically, I must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if I do not receive information from you, as noted above, by April 10, 2025, it may be necessary for me to pursue an extension of the due date of your returns.

I will not audit or otherwise verify the data you submit. Accordingly, my engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, it may be necessary to ask you for clarification of some of the information you provide, and I will inform you of any material errors, fraud, or other illegal acts that come to my attention.

You are responsible for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, and for retaining supporting documentation for those transactions, all of which will, among other things, help assure the preparation of proper returns. Furthermore, you are responsible for evaluating the adequacy and results of the services I provide.

The law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that I have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact me.

I may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, I will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, I will adopt, on your behalf, the alternative which you select after having considered the information provided by me.

I will also provide you with interim and year-end tax planning services on issues that you specifically bring to my attention in writing. My ability to provide you with appropriate guidance on such issues will be entirely dependent on the timeliness, accuracy, and completeness of the relevant information bearing on the issue which I will rely on you to provide to me. Although I may orally discuss tax planning issues with you from time to time, such discussions will not constitute advice upon which I intend for you to rely for any purpose. Rather, any advice upon which I intend for you to rely, and upon which you will rely, will be embodied in a written report or correspondence from me to you, and any such writing will supersede any prior oral representations between the parties on the issue.

My fees for this engagement are not contingent on the results of my services. Rather, my fees for this engagement, including tax planning, preparation of your returns, and any representation of your interests during an examination by a taxing authority and/or any subsequent appeal, will be based on our agreed upon rate. However, in the event that I encounter unusual circumstances that would require me to expand the scope of the engagement, and/or if I anticipate my fees to exceed the aforementioned range, I will adjust my estimate and obtain your prior approval before continuing with the engagement.

You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

In connection with this engagement, I may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, I cannot guarantee or warrant that emails from me will be properly delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by me in connection with the performance of this engagement. In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. I work with an encrypted email and do not foresee situations as these happening.

If, after full consideration and consultation with counsel if so desired, you agree to authorize us me to prepare your personal income tax returns pursuant to the terms set forth above, please execute this letter on the line below designated for your signature and return the original of this executed letter to my email. You should keep a copy of this fully executed letter for your

records. If I do not receive a response to this letter, then I will not proceed to provide you with any professional services and will not prepare your income tax returns.

Thank you for your attention to this matter, and please contact me with any questions that you may have. I really do appreciate you trusting me and supporting my business year after year.

Very truly yours,

*Ashley A. Rabie, CPA*

**ACCEPTED AND AGREED:**

\_\_\_\_\_  
[Name of Signatory #1]

\_\_\_\_\_  
Date

\_\_\_\_\_  
[Name of Signatory #2]

\_\_\_\_\_  
Date