

2019 TAX YEAR

**PLEASE COMPLETE
AND RETURN**

**ENGAGEMENT LETTER FOR
TAX RETURN PREPARATION SERVICES**

This letter is to specify the terms of our engagement with you, to clarify the nature and extent of the services we will provide, and to confirm an understanding of our mutual responsibilities.

Our Services:

- We will prepare your 2019 Federal and State business income tax returns based upon timely information you submit to us. We will not audit or otherwise independently verify the data you submit, although we may ask you to clarify certain items. As such, the data included in your returns is your representation. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully prior to signing and filing them.**
- We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. If you desire a legal opinion before choosing between alternative tax positions, you should retain legal counsel for this purpose.
- The engagement does not include any services not specifically within the scope of services provided for in this letter. However, under the rules of professional responsibility governing our practice, we may have to provide additional accounting or research services which are incidental to preparing your tax return. Incidental services of this nature will be included with the billing for your tax return. At your request, we would be pleased to consult with you regarding other income tax matters, such as proposed or completed transactions, income tax projections, and for research in connection with such matters. We will render additional invoices for such additional services at our standard billing rates.

Electronic Filing:

- Your return may be electronically filed with the Internal Revenue Service Center and one or more state authorities through a secured third-party filing service. Electronic filing of your return does not affect your responsibility to review and approve the return before it is submitted. It is your responsibility to timely provide the signed e-file authorization form to us in order for us to timely e-file your return.

Your responsibilities:

- Confirm that you did not have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account. If you do have such an account, you agree to inform us of the balances and earnings in your accounts, as you are required to file Treasury Form FinCEN 114 if your aggregate balance is \$10,000 or greater at any point during the tax year. You may also be required to file form 8938 under certain circumstances. Please bring any foreign financial accounts to our attention, as failure to do so could result in severe civil and criminal penalties to be assessed against you.
- Your returns may be selected for review by the taxing authorities. Proposed adjustments by an examining agent are generally subject to appeal. Should a return we have prepared be selected for examination, we can arrange upon request to represent you. Such representation will be a separate engagement from return preparation. A separate engagement letter will be provided to document the arrangement including terms for payment of fees and expenses incurred.

Our fees:

- Our fee for preparation of the subject returns will be based on the time required at standard billing rates plus out-of-pocket expenses.
- A signed engagement letter and \$200 retainer is required to establish our services to you.
- All invoices are due and payable upon release of return (Hard copy or Electronically). There will be a fee for postage reimbursement if you would like the return sent to you. It is agreed and acknowledged that any returned or dishonored check will result in a \$35 returned check charge and be subject to the provisions contained in N.J.S.A 2A:32A-1. Should we engage in any action to enforce the provisions of this engagement, you agree to pay and reimburse us for any fees, charges, costs and other expenses, including reasonable attorneys' fees and court costs, that we may incur in collecting any unpaid amounts due to us, both before and after judgment, and shall include without limitation any costs or expenses that we incur in any bankruptcy, reorganization, insolvency or other similar proceeding.

You may terminate your engagement of our services at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our Professional Standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services.

Your returns may be selected for review by the taxing authorities, and in the event adjustments are proposed by the taxing authorities, you may have a right to appeal that conclusion. In the event of such governmental tax examination, we will be available to represent you under a separate engagement letter.

If the foregoing fairly sets forth your understanding for tax return preparation services, please sign the enclosed copy of this letter in the space indicated and return it to our office. In the event you provide us with some of the information necessary to prepare tax returns, either your signing of a tax organizer, or the commencement of our services constitutes your acceptance of the terms of this letter, even if this engagement agreement is not signed.

Thank you for the opportunity to be of service to you.

Anne Skalka & Associates/Alliance Accounting Group

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**ANNE SKALKA
& ASSOCIATES, CPAs**



Alliance
Accounting Group

CLIENT ACKNOWLEDGEMENT:

I have read this letter and acknowledge that it correctly sets forth my understanding as to the services, terms and conditions of the engagement outlined herein. I agree to the terms and conditions set forth herein and affirm that I am authorized to contract the above agreement on behalf of _____.

Client Signature _____

Print Name _____

Date: _____

Current Contact Information:

Mailing Address: _____

Primary Contact: _____

Phone: _____

Email: _____