

## INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

Thank you for choosing Maura Flaherty CPA LLC to assist you with your taxes. This letter confirms the terms of my engagement with you and outlines the nature and extent of the services I will provide.

I will prepare your federal and state individual income tax returns based on the returns you filed last year and information you will provide. My services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed me of. If you would like to add any additional forms or services to this engagement, please use the Comments or Additional Requests space provided below.

Certain individuals may be required to electronically file Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with the U.S. Department of the Treasury. Failure to comply with the filing requirements may result in significant civil and criminal penalties. Unless otherwise specifically agreed in writing, I will not prepare, file, or provide assistance with this form. If you would like to add Form 114 to this engagement, please use the Comments or Additional Requests space provided below.

It is your responsibility to provide all the information required to prepare your returns. I may provide you with an organizer or checklist of information required for the returns, and you represent the information you provide will be accurate and complete to the best of your knowledge. I will not audit or otherwise verify the information provided, although I may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. My work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or other irregularities, should any exist. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them.**

Taxpayers are required to maintain all the documents that form the basis of income, deductions, credits and payments shown on the return. In addition, some items have specific substantiation requirements set forth by the IRS (e.g., auto, meals & entertainment, and charitable contributions over \$250, etc.). If you have any questions as to the type of records required, please ask for advice in that regard. Your signature on this letter confirms I have advised you of the record keeping requirements.

I will use my judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable positions. I can advise you of the consequences of different positions. I will adopt whatever position you request on your returns so long as it is consistent with my professional standards and ethics. If you ask to take an unsupported tax position or refuse to make required disclosures, I reserve the right to withdraw from the engagement without completing/delivering the tax returns. You agree to pay my fees based on time expended through the date of withdrawal. Your returns may be selected for examination or audit by tax authorities. In the event of a tax examination, I would represent you under a separate engagement. If additional accounting or research services are needed, these services will be billed with your tax return.

Returns will be filed electronically. I will provide you with a copy of your final returns for review prior to electronic transmission. The IRS requires that you sign an e-file authorization form indicating you have reviewed the return, it is correct to the best of your knowledge, and you authorize to submit it electronically. I cannot transmit any return until I have the appropriate signed authorizations. E-filing of state returns vary by tax authority. If e-file is not available, paper copies will be provided for you to sign and mail. If an extension of the time is required, any tax due with these returns must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

Fees will be based on current rate schedule on website or an estimate can be provided. Additional charges apply for tax planning, research, significant investment activity, K-1's, schedule C and/or schedule E activity, multi-state filing, request for expedited filing, amended returns, bookkeeping, response & research to notices, audit representation and requests to prepare and file very close to April filing deadline or the October filing extension deadline. Payment is due upon completion of the returns. If the foregoing is in accordance with your understanding, please sign this letter in the space indicated and return it to me.

If you have any questions, please do not hesitate to contact me. I appreciate the opportunity to work with you.

Sincerely,

MAURA FLAHERTY CPA LLC

*Maura Flaherty*

Maura Flaherty, CPA

Accepted By:

\_\_\_\_\_  
Taxpayer (parent, if return is for a child under 18) Spouse (**required** for joint returns)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Comments or additional requests: \_\_\_\_\_  
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