Thank for you choosing Garrity Bookkeeping Service to assist you with your 2022 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of services we will provide.

We will prepare your 2022 federal and state income tax returns from the information you submit. We may ask you to clarify some items but will not audit the data you submit. Note that you have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. If at any time your preparer feels that you require legal advice, you will be advised to consult with an attorney. You must understand that anything you tell your tax professional regarding your tax return is confidential, but not protected by any accountant or attorney-client privilege. However, Garrity Bookkeeping Service will not disclose any information to outside concerns unless compelled by law for regulatory matters or by your written request.

You are responsible for reporting foreign activities and virtual currency. By signing this letter, you acknowledge that you will inform your preparer if you have income from foreign sources or signatory authority over any foreign account and/or income from a virtual currency such as cryptocurrency. Note that the penalties for failure to report foreign activities are severe.

We will return your original records to you at the end of this engagement. You should securely store these records, along with supporting documents, cancelled checks, etc. as these items may later be needed to prove accuracy of a return. We will retain copies of your records and our work papers for five years, after which these documents will be destroyed.

Our engagement to prepare your 2022 tax returns will conclude with the delivery of the completed returns to you as a hard copy an electronic copy. If you choose not to E-file your returns with our office, you will be solely responsible to mail the returns with the appropriate taxing authorities. We strongly encourage all clients to Efile rather than mail a paper return to avoid potential issues later.

Our office is not held liable for any tax, penalty or interest resulting from missing documentation on the return. We will pay penalties and interest, but only applicable to errors made by our office in preparation of your original return. If you receive additional information that impacts the filed tax return, notify the office within 10 days of receiving the notice.

## **Deadlines, Extension & Estimated Payments**

Personal income tax returns are due by April 18, 2023. **Please submit your information by March 20, 2023** to ensure that your tax return can be completed on time. Returns will be prepared in the order received and will take as much time as is necessary to be complete and accurate.

An extension of time to file is available. Clients submitting information after March 20, 2023 may need to be placed on extension at the discretion of the tax professional. Please note that an extension of time to file is not an extension of time to pay. We recommend that you make estimated payments to cover possible tax liability. Penalties and interest may be assessed by the taxing authorities for failure to pay tax due on time. The office is not liable for penalties and interest resulting from inadequate withholding or estimated payments. We can assist you with this.

## **Fees**

Fees for services paid are for the preparation of the tax return only and does not include audit representation after the return is completed. If you seek representation before any tax agency, a separate agreement and fee will be quoted unless you choose to upgrade your NAP to the Gold Level at which time a different quote will be provided reflecting the credit due to you.

Garrity Bookkeeping Service will give a good faith quote before work is started; with the understanding that the fee is contingent on the necessary forms required to file a proper tax return. Fees are due at the time of pickup of the completed return. Additional fees will be charged for bookkeeping, missed appointments, time spent and storage of documents.

Sign below for engagemen	t of tax preparation:			
 Taxpayer	 Date	 Spouse	 Date	
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## \*\*\*Notice Assurance Program\*\*\*

Due to the aggressive nature of the current IRS and state policies, all individual tax clients will be automatically enrolled in our Notice Assurance Program at the Bronze Level. The fee adds \$45 to your tax preparation fee, before discounts. You may choose to opt out of this program by checking next to the statement below. Clients who opt out will be charged full rates for any representation services and off-season requests such as IRS notices/letters and/or third-party refinance packages.

Please ask for a pamphlet if you'd like to see the different levels.

\_\_\_\_\_\*\*\*\*I (We) choose to OPT OUT of the Notice Assurance Program