



Engagement Letter for Tax Return Preparation

This letter is to inform you (our client) of what service we (Janelle and Richard Ogg of The Master's Tax Service of Sonoma County) can provide to you, what responsibilities you have, and what our responsibilities are. It also covers a few legal requirements.

We are trained to prepare taxes, and held accountable for our judgment in tax matters. However, the law clearly holds you accountable for the accuracy of your return. It should be obvious that we cannot act upon information that we do not have. Therefore, we will prepare your tax return(s) based on the information you provided to us without audit (i.e., validation of the information). To deny us from obtaining information from external sources to assist in the completion of your return (see our Privacy Statement), and to acknowledge that you will then provide documentation of those amounts, initial here: _____. Our fee for tax return preparation does not include bookkeeping, thus you are to provide completed books for any business activity. We will use our judgment to prepare your return to your best overall advantage in a manner consistent with the law. Should a tax authority rule contrary to us in a tax issue, our liability is limited to the fees you paid to us for the tax preparation.

Any information that you provide to us should have documentation to support it. This does not necessarily mean that we must see the documentation, but you must be able to provide it, and in some cases we will ask to review your documentation. We can provide guidance concerning what evidence is acceptable. Estimates of your expenses are not deductible — you must have written records. You must also be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. The State of California requires you to keep records of all tax information for four (4) years after the later of the tax return due date or the last filing of your tax return or amendment(s).

By signing this letter and the materials associated with your return prepared by us, you declare that you have provided to us all income information, and that all expenses or other deductions are accurate and that you have all required supporting written records.

We will endeavor to complete your return by the appropriate deadline. However, we will not guarantee to complete your return by the deadline, and if we are still missing information with less than two weeks remaining, you should be prepared to file an extension if allowed (which we will do for you). Note that an extension allows additional time to complete and file your return, but it does not allow for an extension for paying any tax due. An estimate of your tax liability will be required, and you may need to include a tax payment with the request for extension as appropriate. (Initial here to decline this extension service and accept responsibility for filing your own extension: _____.)

If you are filing a joint return, you agree that should you desire separate or individual tax preparation or representation at any time in the future, we can only provide that with full disclosure to both parties. Similarly, if we are preparing a tax return for you and we have previously prepared a joint return for you with a different person, then you agree that we may attempt to obtain or disclose any information we deem appropriate for accurate tax return preparation with the individual you previously filed with or their tax preparer/representative.

If you present your tax return to a third party for any reason, you agree to inform them that we have no responsibility for the accuracy or assurance of the amounts reported. You also agree to indemnify and hold us harmless in the event that any claims are filed against us individually or The Master's Tax Service of Sonoma County.

As a service to our clients, we occasionally mail tax-related or other information that we anticipate will be helpful. To request that we mail to you no more than an annual appointment letter, initial here: _____

Fees charged for tax return preparation do not include audit representation or for preparing materials to respond to audit letters. But these fees do cover limited assistance / consultation (e.g., half hour once or twice out of tax season) during the year. Fees must be paid before your tax return is delivered to you or filed for you. If you terminate this engagement before completion you agree to pay a fee for work completed. A retainer is required for preparation of late returns.

Privacy: We take very seriously your private information. We provide a Privacy Statement (last revised 30 December 2009) and by signing below you assert that you have reviewed that document.

Signatures: By signing below you agree that you have read, understand, and accept your obligations and responsibilities stated above, plus you understand our responsibilities and limit of liabilities as explained above. For a joint return, both the taxpayer and spouse must sign (except for a surviving spouse).

Taxpayer

Spouse

Date

The Master's Tax Service of Sonoma County

Janelle Ogg, EA

Richard Ogg, EA

Date