



Engagement Agreement for CPA Services

Name _____
Address 1 _____
City, State, Zip _____

This letter is to set forth the terms and objectives of our proposed engagement and the nature and limitations of the services we will provide to you or your company until mutually changed. **Please read through entire agreement as some policies have changed.**

AGREED UPON SERVICES (check applicable services below)

Tax Services

- Preparation of Individual Federal and State Tax Income Returns for Calendar Year 2013.
- Preparation of Corporate, Partnership, Estate, Trust or Not-for-Profit Federal and State Income Tax Returns for Fiscal Year Ending 2013.

Business Services

- Accounting Services (we no longer offer bookkeeping/payroll)
- New Business Formation
- Audits, Reviews, and Compilations

Consulting

- Budgeting
- Management Advisory
- Financial/ Tax Planning
- Inheritance
- Business Start-up Planning
- Business Succession Planning

FIRM'S RESPONSIBILITY

We will not audit or otherwise verify the data you, the client, submit, although we may ask you to clarify some of it. We will resolve questions involving application of tax rules in your favor, if there is reasonable justification for it. We will be available to answer your inquires on specific tax matters and to consult with you on income and estate planning. You will see our new rate sheet on the backside of your client letter.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, we will apply the "more likely than not" reliance standard to resolve such issues. You agree to honor our decisions regarding the need to make protective disclosures in your returns.



CLIENT'S RESPONSIBILITY

To the best of your, the client's, knowledge, all the information submitted to us is correct and includes all income, deductions, and other information necessary for the preparation of the above returns. You, the client, are responsible for keeping accurate records of your business expenses and business and personal use of your property used by you during the period covered in the above return. You should also keep all documents, canceled checks, and other data that support your reported income. We will need documentation from you providing this information.

Your returns are, of course, subject to review by the taxing authorities. Any items resolved against you by the examining agent are subject to certain rights appeal. In the event of an examination, we will be available to represent you and will charge you for these additional services. Penalties of as much as \$100,000 can be imposed on you for failing to disclose participation in "reportable transactions," that is, certain arrangements the IRS has identified as potential abusive. We insist that all such transactions be properly disclosed.

FEE SCHEDULE (Standard Rates and fees form attached)

Individual Tax Return

If you are not already on an established payment plan, prior to starting any work on your 2013 tax return, you must pay all outstanding account balances with us. Our tax preparation fee will be a **minimum of \$175 for tax prep or \$250 for tax prep and appointment, and will increase from there based on the complexity and amount of time required** at the standard billing rate \$40.00 per quarter hour. **The minimum fees are considered a deposit and due at the time of your appointment or when you drop off or mail your tax documents to us.** Should dependents on your tax returns need to have returns filed; a flat fee of \$60.00 per dependent will be charged. **All fees over and above the minimum are due and payable upon completion of the tax returns.**

Business & Fiduciary Tax Returns

Our business tax preparation fee will be a **minimum of \$275.00 for tax prep or \$350 for tax prep and an appointment** and will increase from there based on the complexity and amount of time required at the standard billing rate of \$40.00 per quarter hour. **The minimum fees are considered a deposit and due at the time of your appointment or when you drop off or mail your tax documents to us. All fees over and above the minimum are due and payable upon completion of the tax return.**

****Due to the amount of unpaid balances, your tax return WILL NOT be electronically filed until balance is paid in full. NO EXCEPTIONS!****

Should your returns need to be amended because you failed to provide all required information prior to the completion of your original return, additional fees will be charged.

We will retain electronic copies of records you supplied to us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files will be destroyed. All of your original records will be returned to you upon completion of your tax return. You should keep the original records in secure storage.



GUARANTEE OF PAYMENT

By agreeing to the terms set forth herein, and by signing below, all signing individuals, individually and collectively, personally guarantee the payment of any fees invoiced to the individual(s), Corporation(s), Partnership(s), limited liability corporation(s), company(s), trust(s) and/or other legal entities listed herein.

COMPLETE AGREEMENT

To affirm that this letter correctly summarizes your understanding of the arrangements for this work and further work completed, please sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

We appreciate your confidence in us. Please call if you have any questions.

Sincerely,

Steve Tuchscherer, CPA, PC

Name:
Guarantor of Payment

Date: _____

Name:
Guarantor of Payment

Date: _____

Name:
Guarantor of Payment

Date: _____

Name:
Business(es)/ Fiduciary(ies)

Date: _____

Notes:

- If engagement is for joint return, both spouses must sign.
- Separate Engagement Letters are required for dependents if preparation of returns is required. Both parents must sign as guarantors.
- Engagement Letters for corporations require multiple signatures if multiple owners exist.