

January 5, 2024

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements by signing and returning this document prior to the completion of your tax returns.

We will prepare your 2023 federal and state income tax returns based upon information you provide to us. We will not audit or otherwise independently verify the data we receive from you, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you under a separate engagement letter. Our fee for these services, and any additional services outside the scope of this engagement letter, will be billed at the normal hourly rate of \$250/hour plus out-of-pocket expenses. All invoices related to preparation of your tax returns and otherwise are due and payable upon presentation of the final work product.

If the foregoing language fairly sets forth your understanding and the terms are agreeable, please sign below.

You are a valued client, and we truly appreciate your continued business and trust.

Joshua W Harmening CPA

Accepted By:

Taxpayer's Printed Name

Spouse's Printed Name

Taxpayer's Signature

Spouse's Signature

Date: _____

Date: _____