**Bottom Line Accounting**

**PO Box 40935**

**Fayetteville, NC 28309-0935**

***2015 Engagement Letter for Tax Return Preparation***

Dear \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_:

We appreciate the opportunity to work with you and to assist and advise you regarding your 2015 income tax return. This engagement letter is designed to confirm the terms and conditions under which we will provide you with tax services. It also outlines the responsibilities for each of us in this process. It is important that you read, sign, and return this engagement letter with your tax documents. Without a signed engagement letter, we will be unable to complete your tax filing.

***Tax Preparation:***

We will prepare your federal and state tax return(s) with supporting schedules for the applicable tax year based upon information you provide us.

You will provide any requested records needed in order to complete the tax return(s) preparation. Original records will be returned upon completion of the tax return(s), however, photocopies or scanned copies will be accepted as long as all pages and both sides of documents are included. We are not responsible for lost, damaged, or stolen records.

 You will provide all information to us no less than 15 days prior to the expected delivery date of the tax return(s). Although we will file a tax extension (Form 4868/7004/8868) for you if your return(s) are not done by the filing deadline, ultimately you may be subject to late filing penalties and interest charges because of the delay.

 We will not audit or otherwise verify your records to discover errors or omissions, should any exist. However, if we find irregularities or unusual items, we will bring them to your attention and/or ask for clarification.

We will provide bookkeeping assistance necessary to complete the tax preparation at an additional charge.

 You confirm that income and expense items you claim are substantiated by proper records and receipts, and can furnish such documentation in the event of an audit.

 You confirm that the information you provide is accurate and complete to the best of your knowledge.

 You are ultimately responsible for the accuracy of the tax return(s) and should review all documents carefully before signing.

***Fees & Payment:***

 Tax preparation fees are due at the time the return is complete and must be paid within 15 days of acceptance by the IRS, or by payment arrangement.

 We reserve the right to ask for a retainer to be paid in advance of work done from new clients and any client with whom we have experienced payment issues.

 We continue to accept MasterCard and Visa payments as a courtesy to our clients. If a payment plan is needed, please ask before we start processing your tax return.

 If you terminate this engagement before completion, you agree to pay a minimum fee of $25.00, or for actual time and expenses incurred prior to the date of termination, even if the tax return(s) are not completed.

 In the event the client has any past due balances, we reserve the right to cease working on your tax return(s) or providing any other services until the balance has been paid in full or other acceptable payment arrangements have been made.

Past due balances of more than 30 days are subject to 18% annual interest.

 At any time after 90 days past due, your account may be sent to collections. You are responsible for any court costs, attorneys’ fees, and any costs resulting from collection attempts.

All preparation fees are invoiced per tax return per tax year.

 Our fees are based on a per form fee with additional fees added based upon the complexity of your tax return(s) and any additional out-of pocket expenses we might incur.

***Important Notices:***

Where tax law is ambiguous or unclear; we will use our best judgment. Unless otherwise instructed by you, we will resolve such questions, when possible, in your favor.

Penalties can be imposed when taxpayers understate their tax liability.

 If an extension of time is required, any estimated taxes owed must be paid when the extension is filed. Any amounts not paid by the filing deadline are subject to interest and late payment penalties.

 The IRS does not permit us to discuss your tax return except if authorized by the client by checking a specific box on your tax return. Unless otherwise instructed by you, we will check the box which authorizes the IRS to discuss your tax return with us. Additionally, we may ask you to sign a Form 8821-Tax Information Authorization. Signing this form will insure that we receive notices you might receive thus insuring timely responses as needed.

 Your tax return(s) may be selected for audit by tax authorities. We are available to assist you in response to correspondence. However, we reserve the right to invoice for additional time and expenses incurred.

One printed and one electronic copy of your tax return(s) will be provided to you for your files. Additional copies are available for a $20 fee. These expenses may apply to additional electronic copies for the time and effort involved in providing this service.

 If you require us to release a copy of your tax return(s) to a 3rd party (e.g. mortgage lender) we will require your permission in writing or via email. Postage and copy fees stated above may be invoiced for this effort ($20 minimum).

8) The IRS recommends that you keep your tax return and documentation for a minimum of three years. We recommend seven years.

***Privacy Policy Notice:***

It has always been the policy of Bottom Line Accounting to keep all information that we collect from you confidential from all sources. We restrict access to all nonpublic personal information about you to members of our firm who need to know that information to provide services to you. We maintain physical, electronic, and procedural safeguards to guard your nonpublic personal information. We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as instructed by you in writing or as required by law as listed below:

Requirements to comply with federal, state, or local law.

Requirements to comply with national, state, or local licensing rules.

Requirements to disclose information in response to legal subpoenas.

Items you permit or request us to disclose, as authorized by you in writing.

Information that you authorize us to disclose by signing this engagement

 letter to electronically file your tax return.

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. By signing, you also acknowledge receipt of our Privacy Policy. For a joint return, both the taxpayer and spouse must sign (except for a surviving spouse).

We appreciate the opportunity to serve you. If you have any questions, be sure to contact us for further explanation by phone at (910) 424-0004 or by e-mail at NonaFisher@aol.com.

 **2015 Engagement Accepted by Taxpayer(s):**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Taxpayer's Signature Spouse's Signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Taxpayer's Printed Name Date Spouse's Printed Name Date

**Accepted by BLA Representative:**

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 BLA Representative Signature Date

 Nona D. Fisher

 BLA Representative's Printed Name