

Harry Licursi Tax and Retirement Planning
Enrolled to Practice before the Internal Revenue Service

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Tax Client Service Agreement – Individual- Corporate

This letter is to confirm and specify the terms of my engagement with you and to clarify the nature and extent of the services I will provide. In order to ensure an understanding of our mutual responsibilities, I ask all clients for whom returns are prepared to confirm the following arrangements.

I will prepare your federal income tax returns from information you will furnish me. I will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. I will furnish you with questionnaires and/or worksheets at your request to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum. Existing clients may find a tax organizer attached with your previous tax years record.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should provide / send / fax copies of all the documents, that form the basis of income and deductions. These will be returned to you. You should retain all documents, cancelled checks and other data that form the basis of income and deduction, as they may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. I will only render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. Tax consulting is available. A separate fee will apply. I will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, I will resolve such questions in your favor whenever possible.

You agree that in the event your return cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare a return on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government and constituent deadlines.

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 me immediately. This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that I assist you in responding to such inquiry. In that event, I would be pleased to discuss providing assistance to you under the terms of a separate engagement for that purpose.

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, as an Enrolled Agent I will be available upon request to represent you and will render additional invoices for the time and expenses incurred. My fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses.

Tax preparation is billed at	\$185 per hr or by form plus expense costs (\$85 REP) \$10 E filing/\$25 print/package
Tax consulting is billed at	\$395 hr
IRS and SS Coverage's:	
IRS Collection Defense prior to trial	\$1800
IRS Collection Defense Court representation at trial as a defendant / represents per half day of trial	\$1200
IRS audit advice, consultation and negotiation	\$420
Representation at IRS audit	\$900
Major Trial Representation	upon review
Hourly rate for Special projects	as agreed

All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated below and return it to my office via mail, fax or Email. If there are other tax returns you expect me to prepare, such as gift and/or property, please inform me by noting so at the end of the return copy of this letter.

I want to express my appreciation for this opportunity to work with you.

**Fees start at \$500 per individual tax return (Schedules A, B, C, D, E, F additional costs)
/ \$750 for Corporate tax returns including K-1's plus costs, or as agreed by special
exception in writing after review.**

Estimated fee will be given after review the tax information upon request.

ACCEPTANCE I understand and agree to the terms set forth above.

Signature Security Number Social Security Number Date Client

Print Client Name

Spouse Signature Social Security Number Social Security Number Date

Print Spouse Name