

## **Engagement Letter and Service Agreement**

### **Preparation of Your 2023 Individual Tax Return(s)**

*Thank you for choosing Melissa's Administrative Services (herein "MAS") to assist you with your tax preparation needs.  
This letter confirms the terms of our engagement as well as the nature and extent of services that will be provided.  
Please sign, date, and return this letter, along with all requested tax materials.*

#### **❖ Scope**

MAS will prepare your 2023 federal and state income tax return(s) utilizing the information and documents provided by the client (herein "you). We may request additional clarification at times, otherwise, we are not responsible for auditing or otherwise verifying information provided by you. Please use the enclosed questionnaire to assist you in gathering all information and documents required to accurately complete your tax return(s). **NOT** included in the scope of this engagement: *Accounting or bookkeeping services necessary to complete your tax return(s), Tax planning, Filings that are not income tax returns, IRS or State correspondence, Third-party correspondence (including subpoenas), or Audit assistance.* These are all separate engagements and will be billed separately. If you need to include any of the above engagements with your return preparation, please let us know.

#### **❖ Fees**

The preparation fee for your tax return(s) varies based on the condition of your records, the complexity of the return, and the amount of correspondence needed, as well as the length of meetings required to obtain complete and organized information. *Most individual tax preparation fees start at \$200.*

*Please note that fees may also include other factors such: Difficulty of issues, Accounting or other bookkeeping services, Rush jobs, Extensions, Interest charge for accounts not paid within thirty (30) days, or Necessary research.*

You will be provided a copy of your return to review and, if necessary, make corrections. Interest charges will be added to all accounts not paid within thirty (30) days, to the extent permitted by state law. If either party withdraws from this engagement before the completion of the tax return(s), you will be billed for the time spent on the return up until that point.

#### **❖ Client's Responsibility**

It is your responsibility to provide accurate and true information required for the preparation and completion of your tax returns. You should keep all original documents and other necessary data that support your reported income and deductions for at least five (5) years. This data may be necessary to prove accuracy and completeness of your returns to a taxing authority. ***You are responsible for your tax returns; review them carefully before signing them.*** After the engagement you are responsible for the pickup of any documents you wish to be returned. These items can be mailed to your address at an *additional cost*.

*If you do not e-file, you are responsible for mailing any returns or documents to the IRS or state taxing authorities.*

We consider both spouses to be our client. Married couples should know that we will share information between both spouses and consider the actions of one spouse to speak for both. If you are not living together, separated, or have separate interests, you will each be required to sign a Conflict of Interest waiver. If you receive any letters from the government, please notify us immediately; Returns will be corrected at no charge. *MAS is not responsible for any taxes or penalties owed.*

### ❖ Communications

MAS may consult with you via telephone, fax, text, and email, as necessary, to answer questions. These means of communication will not be encrypted; however, secure file transfer is provided. **DO NOT SEND ANY SENSITIVE INFORMATION VIA UN-ENCRYPTED EMAIL.** Sensitive information includes social security numbers, birthdates, bank account numbers, etc. We encourage you to use our secure portal for all documents. To complete return(s) in a timely manner, other staff members may call or email you with questions. All returns are reviewed and signed by Melissa Noe, Tax Preparer.

### ❖ Deadlines

This year's Federal and Kentucky filing deadline is April 16, 2024. For MAS to begin preparing your return, we request that you provide all tax information and documents currently available. Tax returns are worked on in the order in which they are received; however, by mid-March, the queue order is usually full. An extension will be filed for all returns received after March 19, 2024. If an extension is required, any taxes due must be paid with the extension – these must be filed by April 16, 2024. Any taxes not paid by the filing deadline will be subject to late payment penalties and interest. If an extension must be filed, you will be given an estimate of your tax liability, provided we have the appropriate documents (W2, 1099R, 1099B, etc.). Please note that there *is* a fee for filing an extension. If, however, you have provided all documents and answers to questions by the March 19 deadline and MAS was not able to complete your return(s) by the filing deadline, this fee will be waived. For returns received when the queue was full through March 19, this fee will also be waived. We are not liable for penalties due to underestimates of your tax liability determined for extensions.

***The deadline for extended personal returns is October 15, 2024.***

***If MAS is not in receipt of all required information by September 15, 2024, additional rush fees may apply.***

### ❖ Audits

Your returns may be audited by random selection or based on an entry that the taxing authorities' question. MAS can provide assistance with audits as a separate engagement, requiring a separate engagement letter and incurring separate fees. Please let us know if this service is requested.

### ❖ Disengagement

This engagement is at-will; either party may withdraw at any time without written notice. However, if you withdraw from the engagement before the completion of the tax return(s), you will be billed for the time spent on your return(s) up until that point.

### ❖ Limitations

Any litigation arising out of this engagement (other than actions by us to collect fees owed) must be filed within one (1) year from the completion of the engagement. Any judgement obtained shall be limited in amount and shall not exceed the fee charged and paid for the services outlined in this engagement letter.

### ❖ Complete Agreement

This Agreement is contractual in nature and includes all relevant terms that will govern the engagement for which it has been prepared. The terms of this Agreement supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this Agreement will only become effective if evidenced by a written amendment to this Agreement, signed by all parties. If any provision of this Agreement is determined to be unenforceable, all other provisions shall remain in force. This Agreement is fully and voluntarily entered into by both parties. Each party states that he, she, or it has read this Agreement, understands all of this Agreement, and executes this Agreement voluntarily and of his, her, or its own free will and accord with full knowledge of the legal significance and consequences of this Agreement. If you agree that the foregoing terms shall govern this engagement, please sign this Agreement in the space provided below. A fully executed copy will be provided for your records.

Please initial:

Taxpayer      Spouse

\_\_\_\_\_      \_\_\_\_\_      In the event MAS must mail your documents back to you, a minimum fee of \$10 will  
 \_\_\_\_\_      \_\_\_\_\_      be incurred to cover postage  
 \_\_\_\_\_      \_\_\_\_\_      I/we understand that MAS must be paid before a copy of my/our tax returns will be released  
 \_\_\_\_\_      \_\_\_\_\_      I/we also give MAS permission to file an extension on my/our behalf, if needed  
 \_\_\_\_\_      \_\_\_\_\_      I/we understand that a payment may be required with an extension  
 \_\_\_\_\_      \_\_\_\_\_      MAS is not liable for late payment penalties and interest, even if we are unable to estimate  
 \_\_\_\_\_      \_\_\_\_\_      your extension payment  
 \_\_\_\_\_      \_\_\_\_\_      I/we have read the enclosed Privacy Policy

*MAS is not responsible for providing documentation for any of the deductions taken on my/our tax return(s). I/we have provided this information from my/our own records and have proof of all deductions and income. I/we give permission to prepare my/our tax return(s) and I/we have read, understand, and agree to the terms of this engagement.*

Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Spouse \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_

Telephone (Home) \_\_\_\_\_ Cell \_\_\_\_\_

Email \_\_\_\_\_

Internal Revenue Code Section 7216 states that we may not use any information you provide for any purpose other than preparing your income tax return. MAS requests your consent to continue providing assistance to you however deemed necessary. Your information will not be disclosed to any third party based on this consent. This consent ensures MAS the flexibility needed to respond to your questions and concerns. **Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent. You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.** By signing below I authorize MAS to use the personal, financial, and tax information I provided for the preparation of my tax return(s), for the purpose of communications, and/or for the recommendations pertaining to the non-tax services MAS offers, as well non-tax news or information that may apply to my individual situation (for example: information on financial or retirement planning).

Taxpayer Name \_\_\_\_\_ Spouse Name \_\_\_\_\_

Taxpayer Signature \_\_\_\_\_ Spouse Signature \_\_\_\_\_

Date \_\_\_\_\_ Date \_\_\_\_\_

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If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administrative (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov)

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