

## 2022 Individual Tax Preparation Engagement Letter

Thank you for choosing Judy Gilmer Tax Services to prepare your 2022 tax returns. By signing this agreement, I/we, acknowledge that:

- I/We have engaged **Judy Gilmer, EA, USTCP** for the preparation of federal and state Individual Income Tax Returns for 2022. If local tax returns are required to be filed, I/we will request here that these returns be added to this engagement.
  - Local returns to be added: \_\_\_\_\_
- I/We understand that the return will be prepared based on information and documentation I/we provide, **without audit or independent verification by the preparer.**
- I/We will make available all source documents and other information about my/our income and deductions so that complete and accurate returns can be prepared. All documents must be submitted through a secure Portal (Taxaroo, Verifyle, or Sharefile), mailed to the office, or dropped off in person.
- If I/we disregard these secure options for submitting documentation, I/we assume full responsibility for any data that is lost or compromised. Emailing the documents is NOT a secure delivery method (please initial) \_\_\_\_\_
- **I/we will fill out and sign all interviews/worksheets/checklists requested by Judy Gilmer.** Preferred method of interview (please initial):
  - Electronic form \_\_\_\_\_ Paper form \_\_\_\_\_ Personal phone interview (\$25) \_\_\_\_\_
- I/We have been informed that **anything I/we tell Judy Gilmer during the interview and subsequent conversations/correspondence related to the preparation of these tax returns is confidential but is not protected.** However, Judy Gilmer will not disclose any nonpublic personal information about me/us except as permitted by law or authorized by me/us. I/We have received a copy of Judy Gilmer's Privacy Policy.
- Judy Gilmer will prepare these tax returns **representing her best professional opinion.** She will use her judgment where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless I/we instruct otherwise, Judy will apply the "**more likely than not**" standard to resolve such issues in my/our favor where possible.
- I/We will be provided with copies of the completed returns. **It will be my/our responsibility to review the tax returns carefully before signing them to verify that the information in them is true and correct.**
- It is my/our responsibility to retain all documents that support reported income and deductions. These items may be necessary to prove accuracy and completeness of the returns to the taxing authorities.
- I/We understand that Judy Gilmer recommends all documentation and tax returns be retained in my/our records for at least 7 years. I/We understand that electronic copies are sufficient for recordkeeping.
- If correspondence is received from the IRS or state taxing authority, I/we will notify Judy Gilmer immediately and she will explain my/our response options. Unless Judy has a current Power of Attorney (POA) on file with these agencies, I/we understand that these agencies will not mail a copy of the correspondence to Judy.

- I/We understand that my/our returns may be selected for audit by a taxing authority. This does not necessarily indicate that there is an error with the return. **I/We have the right, under section 7602 of the Internal Revenue Code, to be represented in any examination proceedings.** I/We understand that all proposed adjustments are subject to appeal. **Fees paid for the preparation of these returns do not cover any representation services.** However, Judy Gilmer, EA, USTCP, does offer this service, available under a **separate engagement**.
- Fees are based on the established fee schedule, plus additional billing for bookkeeping or extraordinary work necessary for the preparation of my/our return. **Full payment is expected at the time of completion and before e-filing the return.** If any prior year invoices have not been paid, I/we understand that my/our 2022 return may not be e-filed, nor released to me/us until the balance is paid in full. In the event of early disengagement, payment is due for services rendered through termination.
- **FOR NEW CLIENTS:** A retainer will be required before work will begin on the file. I/We understand that the retainer is not an estimate of the charge for services, but that all payments will be applied to the final invoice.
- **FOR NEW CLIENTS:** If my/our return includes Rental Property and/or Business Income (i.e. an LLC and/or a Sole Proprietorship), there will be an additional Onboarding Fee of \$300 - \$500 (depending on the complexity of the return) applied to the invoice. Then, 75% of this fee will be applied as a credit to the 2023, 2024, and 2025 tax return invoices (25% for each year).
- I/We acknowledge the following information regarding **Extensions**:
  - Filing an extension only extends **time to file** the tax return. It does not extend the **time to pay** taxes due.
  - Taxes paid after 18 Apr 2023 will incur interest and late-payment fees.
  - I/We will contact Judy Gilmer before 1 Apr 2023 if I/we want Judy to calculate an estimated Extension Payment (please initial) \_\_\_\_\_
- This Engagement is ended under any of the following scenarios:
  - When the tax returns have been prepared, signed, and submitted for filing. Subsequent changes to these returns will require a new Engagement.
  - My/Our failure to provide documentation requested for preparing the tax returns.
  - My/Our bad and/or dishonest behavior related to tax preparation.
  - Failure to pay for services.

\_\_\_\_\_  
Taxpayer, printed name

\_\_\_\_\_  
Spouse, printed name

\_\_\_\_\_  
Taxpayer signature, date

\_\_\_\_\_  
Spouse signature, date

Jointly filed returns require both signatures on this Engagement Letter

The 2022 tax return will not be started until this Engagement Letter has been signed and returned to Judy Gilmer