



Individual Tax Preparation Client Agreement Letter

We are delighted that you have retained Conner Tax and Services, LLC to advise you with the respect to your 2019 tax situation. This letter records our agreement with respect to the engagement, including the scope of the engagement, the basis on which we will present our bill for fees and certain matters.

Scope of Engagement: The services to be provided in connection with the engagement will encompass all services normally and reasonably associated with this type of engagement. The term of this engagement is one year from the date of this letter.

Services: We will prepare your tax returns based on the information and representations provided to us. We have not been engaged to and will not prepare financial or otherwise verify the data you submit to us although we may ask for you to clarify certain information.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Services ("IRS") and state and local authorities. Under no circumstances will we respond to any request from banks, mortgage brokers, or others for verification of any information reported on these tax returns.

You agree to indemnify and hold our firm and its members, employees, agents or assign harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim including the negligence of any part.

We will prepare your federal and requested state and/ or local income tax returns based solely on information provided via the documents and financial statements you submit. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns.

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ELGIN, IL 60123
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Our services are not intended to determine whether you have filing requirements in taking jurisdictions other than those you have informed us of. Our firm is available under the terms of a separate agreement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. This engagement is limited to the professional services outlined above.

Confidentiality: For our relationship to succeed it is essential for you to provide us with all factual information reasonably relevant and material to the subject matter of the engagement. Please be aware that failure to disclose the nature, source and extent of any assets, liabilities, income or expense may ultimately invalidate any agreement between you and a taxing authority.

Client Responsibilities: Please note that it is your responsibility to ensure that all information necessary to prepare your tax return is included in your tax package. Since the returns will be based off information you provide, you should retain all original documents, canceled checks, and other data that form a basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a tax authority. As the taxpayer, you have the final responsibility for the income tax returns and therefore you should review them carefully before you sign them.

Revisions of Returns: Should a tax return require revisions after completion due to no fault of ours revision fees will apply. Any tax return requiring revision due to legitimate preparation error will be revised with no charge.

Tax Planning: This engagement does not include tax planning services. If you need tax planning services provided, we will confirm this representation in a separate engagement agreement.

Professional Judgement: We will use our professional judgement in resolving questions where the tax law and other supportable positions in accordance with the IRS Circular 230 guidelines.

Standards: The IRS and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. If we determine that we are subject to preparer penalty by delivering of your return to you, you agree to either adequately disclose the position on your return or change the position to one which would not subject us to penalty.

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If you do not choose to change your position or adequately disclose to eliminate our exposure do the preparer penalty, we, in our sole discretion and at any time, may withdraw from the engagement without completing or delivering tax returns to you. Such withdrawal will complete our engagement and you will be obligated to compensate us for all the time expended and to reimburse us for all out-of-pocket expenses through the date of our withdrawal.

Electronic Filing: Based on the number of returns we prepare IRS regulations require us to file all individual, trust income and business tax returns electronically. To comply with this requirement, your return will be electronically filed.

Amended and Prior year returns are prepared but not transmitted. We can have the responsibility of mailing returns for an additional fee. Clients may have the responsibility to mail in their returns themselves.

Filing Deadline & Extensions: The filing deadline for federal tax returns is April 15, 2020. To meet the filing deadline, the information needed to complete the returns should be received by us no later than March 21, 2020. When documents are available, we will make good faith efforts to file complete tax returns prior to the filing deadline. Because individual circumstances may require filing for an extension, we cannot guarantee the completion and filing of tax returns before the filing deadline even if all information is provided prior to March 21, 2020.

We work to complete our returns quickly as possible. If you are required to file an extension and we have all required documents, we will complete your return as soon as possible. You are required to pay estimated tax liability though the return is not complete. If all documents are received prior to March 21, 2020. We will assist with the estimated tax payment. After March 21, 2020, we assume no responsibility to calculate the estimated payment.

Fees: The fee for our services start at \$500 (flat fee). Fees are taken from the refund with additional banking fees. For prior year or amended returns, fees are to be paid upfront or a payment plan applied. If you opt to pay the fees upfront, we will provide a 10% discount on the fee. Otherwise we ask for a deposit of \$250 to commence our representation with 5 payments due the first day of the month, until the fee is paid in full. A \$35 fee may apply for payments received later than 5 days after the due date and for bounced or insufficient funds.

In unusual circumstances, we reserve the right to revise the flat fee to reflect the expertise required and any additional time expended. Please note that only a small percentage of our cases ever require an adjustment to our initial quote. We will keep you informed if we later determine that your case may be an unusual type requiring more time or expertise than initially anticipated.

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All invoices are due and payable upon completion of the tax returns under this engagement. Tax returns will not be filed with the IRS without payment in full for our services.

ACA Compliance: One substantial change to preparation are the taxpayers may have additional reporting requirements within the new tax law. In light if these changes, the taxpayer may have additional requirements that will necessitate the accounting firm to assess additional fees depending upon the scope and complexity of the prep. These fees may range between \$150 to \$250, but your return will be reviewed and assessed as necessary on a case by case basis.

Also, this firm requires all 1095 documents before finalizing your income tax return. Your HR department or insurance carrier can assist you in locating the documents.

Termination of Services: If we begin or complete your return and you then terminate the engagement, you will be invoiced & charged for work completed. This applies to tax return that have been worked on but not yet provided to client. We will not provide tax preparation refunds in situations where returns have been prepared regardless of whether the return has or has not been filed. Termination prior to filing will result in originals being retained by us. We will not provide a copy of the tax return whether in a complete or incomplete status if the engagement is terminated.

Virtual & Electronic Communication: We may communicate via video chat, phone, fax or email or our secure client portal*. If we attempt to contact you during the engagement or to request documents from you but don't receive a response from you within 7 days, we reserve the right to interpret such silence or inaction to mean that you terminated the engagement.

Communication with Us, You & IRS: You will not be required to talk to, meet or deal with revenue officers during the course of our engagement. While some clients may feel a need to contact the revenue officer directly, we strongly recommend you to, refrain from contacting the revenue agent & instead work through our tax professionals.

Examination of Returns: your returns may be selected for examination or review by the taxing authorities. Any proposed adjustment by the examining agent are subject to certain rights of appeal. We will be able to assist you if an examination occurs. We will represent you if you so desire, however these additional services are not included in our fee for preparation of your returns and we will render additional invoices for the time and expenses incurred.

Receipt of Notice from Tax Authorities: Please immediately provide any tax notices or letters received to our offices. In preparing your returns we are not responsible for a taxing authorities' assessment of

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underpayment penalties or interest where this action results from erroneous, incomplete, inaccurate or misrepresenting information provided by you to us since we have no ability to audit your information or search for correct data.

You have final responsibility for your income tax returns. We provide you a copy of your income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review & examine them carefully for accuracy and completeness.

You agree to file returns as required by any agreements, settlements or compromises made with the IRS or other taxing agency. You further agree to stay current on all future tax liabilities as they become due. Failure to stay current with any and all tax liabilities will be cause for us to terminate this agreement as it would affect our ability to represent you.

We hope you feel comfortable in your choice of a tax relief firm. We take your situation very seriously and we intend to represent you arduously before the appropriate administrative agencies. We look forward to working with you.

Regards,

Conner Tax and Services, LLC



Maggie Smith

Owner/ Registered Tax Professional

Accepted and Agreed:

Taxpayer: _____

Spouse: _____

Date: _____

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