Dear Client,

This letter is to confirm and specify the terms of engagement as well as to clarify the nature and extent of the services between stated client (as specified below) and Alma’s Accounting & Tax Services (AATS). In order to ensure an understanding of our mutual responsibilities, AATS asks all clients for whom tax returns are prepared to confirm the following arrangements:

AATS will prepare your Federal and requested State income tax returns (where/if applicable) from information that you, the client, provide. AATS will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification regarding some of the information. Upon request, AATS will provide you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

Initial Here It is solely the responsibility of the client to provide all the information required for the preparation of complete and accurate returns. You should retain all source of information for 3 years (7 years in particular cases) including documents, bank statements, and other data that form the basis of income and deductions as stated on the return prepared. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You will have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

AATS and its associates work in conjunction with the preparation of your income tax returns. This does not include any procedures designed to discover the clients’ inability to pay debts or other irregularities, should they exist. AATS will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

AATS and its associates 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 the client, AATS will resolve such questions in your favor whenever possible.

Initial Here All postdated payments made to AATS will have a $10 service fee in addition to the tax preparation and/or accounting fees. Failure to have the funds in your account on the stated date, without communicating with AATS to change your agreement date beforehand, will result in an additional $5 Administrative Fee per occurrence. AATS reserves the right to refuse postdated payments from any client at their discretion. Client agrees that all additional fees incurred such as document filing fees, court fees, attorney fees, etc. will be paid by the Client if AATS service fees are not paid in full within 30 days from the date of service.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. 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 examination, AATS will be available upon request to represent you and will render additional invoices for the time and expenses incurred. These fees for additional services will be based upon the amount of time required at standard billing rates plus any out-of-pocket expenses. All invoices are due upon receipt unless otherwise agreed upon and stated on the remitted invoice.

If you agree to all the terms stated above, please print and sign your name below.

Taxpayer Signature Spouse Signature Date