

M S Moser & Company, CPA, pc
2217 S Florence Place Tulsa OK 74114-1840
Voice: 918 742-1131 Fax: 866 207 5003
Email: Mary@mosercpa.com

Today's Date

Your Name
Your Address City State
Zip

Dear Client:

Thank you for selecting M S Moser & Company, CPA, PC to assist you with your tax requirements. This letter is to confirm our understanding of the terms and objectives of our tax services engagement and to clarify the nature and extent of the tax services to be provided.

We will prepare the federal and known state individual income tax returns for calendar year 2023. We will provide questionnaires and worksheets to guide you in organizing the information we need to prepare your tax returns. 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. You also represent that your claimed expenses for meals, entertainment, travel, business gifts, charitable contributions, dues and memberships, and vehicle use are supported by records as required by law. We will not verify the information you give us; however, we may ask for additional clarification of some information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist. If we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

We will use professional judgment in resolving questions where the tax law is unclear, or when conflicts exist between taxing authorities' interpretations of the law and other supportable positions. In the event these conflicts exist, we will discuss risks and options with you. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Severe penalties can apply to failure to report cryptocurrency transactions, foreign bank accounts, certain other foreign assets and transactions that the IRS has identified as having a high risk of misstatement or "reportable transactions". We will insist that all such transactions be properly disclosed. The law also imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, please contact us.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos, computers, and cell phones. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

Your returns may be selected for examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. 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.

Our fees for tax services will be based upon our standard hourly billing rates, plus out-of-pocket expenses, including computer processing charges. Our bills are due when you receive them. We may bill you on an interim basis prior to completion of this engagement. Fees are due and payable on presentation of the invoice. If not paid within 30 days, all invoices carry interest at 1% per month plus a \$10 charge for each month we must re-request payment.

This engagement does not include any services not specifically stated in this letter. However, we would be pleased to consult with you regarding other matters, such as proposed or completed transactions, income tax projections, and for research in connection with such matters. We will render additional invoices for such services at our standard billing rates.

If this letter confirms your understanding of this engagement to provide tax preparation services, please sign below and return one copy when you bring in or mail in your completed tax organizer. If you send your information to us without this signed letter, we will assume that you have read the letter and agree to its terms. We appreciate this opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call.

Sincerely,

To be signed on receipt

The foregoing is in accordance with my understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED:

By: _____

By: _____

Date: _____