

To: Marino and Associates, Incorporated

I have/will engaged your firm to prepare my Individual (1040) Federal, Oregon (or state of \_\_\_\_\_), personal income tax returns for the year(s) ending December 31, \_\_\_\_\_. I understand that it is my responsibility to provide you with all of the information required to complete my tax return. In that regard I state that, to the best of my knowledge and belief:

1. I will/have provided true, correct and complete information regarding all my worldwide income as listed on the attached Forms W-2, 1099 and/or attached written summaries. I understand that it is my responsibility to provide all the information necessary to complete the returns. I will retain for 4 years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my return.
2. I understand that "income" includes but is not exclusive to, wages, tips, interest, dividends, refunds, gambling or lottery winnings, alimony, business income, "under the table income", capital gains, bartering, retirement income, unemployment compensation, rent, and any other income received in cash, check or other form.
3. I will/have provided true, correct and complete information regarding amounts I have provided to you to claim as tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts. I understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law, and other supportable positions, that you will use your professional judgment in resolving the issues.
4. I understand that taxing authorities may examine the returns, and that documentation should be retained to support the information provided to you, especially business travel & entertainment deductions, business use % of autos and other assets, and barter activities, and that penalties may be imposed on returns that are late, underpaid or incorrect.
5. I understand that you will not audit or otherwise verify any information, that you may require clarification or additional information, that you are not responsible for disallowed deductions, or the exclusion of additional unreported income or any resulting taxes, penalties or interest.
6. I understand that I will be charged an additional fee if you are asked to assist or represent me in a tax examination or inquiry. I understand that, in the event of preparer error, I am responsible for additional tax that may be due, but that the extent of your responsibility is to pay for any penalty that the IRS or other revenue department may assess.
7. I will contact you immediately if I discover additional information that will lead to a change in my return, or if I receive any letters from the IRS or other taxing authorities.

8. I understand that your policy is to put all tax advice in writing, and that I will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.
9. I understand that any stated amounts of possible fees for income tax preparations, are only estimates until the tax return is completed. I understand that your fee will be based upon the number of tax forms, schedules and worksheets needed, the amount of information on the tax forms, and a charge based on time. I also understand that your tax preparation fee will be due and payable upon completion of the return, and that additional services will not be performed until the bill for these services is paid in full. I also understand that if all fees are not paid in full within 30 days of the completion of the tax returns, that a late payment charge of 1.5% a month, will be added. If multi-year tax returns are being prepared, I understand that a non-refundable deposit may be required before the work can begin. I understand that there is a returned check fee of \$25.
10. I understand that you will not file any Federal, state or local tax extension without my specific request to do so.
11. I understand that my income tax return will be electronically filed (e-filed), if possible, at no extra charge. Balance due payments will be mailed in by me. I will pay an additional charge of \$25 if I choose to not have my income tax return e-filed.
12. I understand that there may be a check box on my Federal and/or state tax return that authorizes my income tax preparer or another tax preparer of Marino and Associates, Inc, to discuss this return with IRS, the state or local revenue agency. I understand that the box will be checked "Yes", unless I ask that it be checked "No".
13. If there are other services or other income tax returns that I expect you to prepare, such as corporation, partnership, estate, gift, sales, fiduciary, property, or other states or cities, I will note them here \_\_\_\_\_
- 14. I understand that I will receive one copy of my completed tax return. I will put it in a safe place, so I have it if needed, again. Addition copies are available, with my photo ID and a fee of \$25, at your office only. Tax returns can not be emailed.**

I have read, understand and accept the conditions of this engagement letter.

\_\_\_\_\_  
 Taxpayer Signature **Print** \_\_\_\_\_  
Date

\_\_\_\_\_  
 Spouse Signature (required) **Print** \_\_\_\_\_  
Date

\_\_\_\_\_  
 Are you receiving our monthly newsletter? \_\_\_\_\_

Email address – to receive monthly newsletter

You will be added to the newsletter mailing list. In order to prevent unsolicited sending of our newsletter, a confirmation will be emailed to you from [d.c.marino@comcast.net](mailto:d.c.marino@comcast.net) with the subject "Monthly Newsletter Subscription Verification – Please Read". Please follow the directions in the message to confirm that you wish to receive the newsletter.