



WHB ACCOUNTING SERVICES, LLC

BUSINESS/FIDUCIARY TAX RETURN ENGAGEMENT LETTER

We appreciate the opportunity to work with you. The Internal Revenue Service imposes penalties upon taxpayers and tax return preparers for failure to observe due care in reporting for income tax returns. This letter is to specify the terms of our engagement, clarify the nature and extent of the services we will provide, and confirm an understanding of our mutual responsibilities.

We will prepare your 2021 federal income tax return and any state tax returns that may be required. S Corporation and LLC/partnership tax returns are due March 15, 2022. C Corporation tax returns are due April 15, 2022. You are responsible for providing to us true, correct and complete information about your tax matters. Management is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. We will file your tax return electronically with the IRS. You must review your tax return and sign the Form 8879 before we can e-file your return to the IRS. **You have final responsibility for your income tax return(s) and, therefore, you should carefully review them before you sign and file.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud, thefts, or other irregularities, should any exist. We will contact you if during the engagement we become aware of any such material errors. We will use our judgment to resolve accounting and bookkeeping questions in your favor where a tax law is unclear if there is reasonable justification for doing so. Whenever we are aware that a possible applicable tax law is unclear or conflicting interpretations of the law by authorities (ie. IRS or Courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the current codes and regulations and their interpretations. If the IRS or state tax authorities should later contest the position taken, there may be an assessment of additional tax, interest and penalties. We assume no liability for any such additional tax, interest, penalties or other fees and assessments.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your return is selected for examination or audit, you may request that we assist you in responding to such inquiry. However, our fees for preparing your tax returns do not include representing you in the case of an examination of your tax return. We will destroy tax returns after a period of six years for ongoing clients, and for three years if you are longer a client. It is your responsibility to retain and protect your records for possible future use, including any potential examinations by any governmental or regulatory agency.

Fees charged for tax preparation do not include tax planning or responding to IRS inquiries. All invoices will be due and payable upon completion of your tax return unless other arrangements are made. In the event of non-payment by the business, the shareholder/owner/partners will assume personal responsibility for any delinquent fees.

We appreciate the opportunity to be of service to you. **Please sign and date this engagement letter.** We will begin the preparation of your return after we have a signed engagement letter.

Marcia Pelton

WHB Accounting Services, LLC

Please sign below if the terms described in this letter are acceptable and are hereby agreed to.

BUSINESS NAME: _____ **DATE** _____

SIGNATURE: _____ **TITLE** _____