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Date

Names(s)

Address

City, State & Zip

**PLEASE SIGN AND RETURN WITH
COMPLETED TAX ORGANIZER**

This letter is to confirm and specify the terms of my engagement with you and to clarify the nature and extent of the tax services I will provide.

I will prepare your 2020 federal individual income tax return including 2021 estimated tax payments upon request.

This engagement letter does not cover the preparation of any financial statements, which, if I am to provide, will be covered under a separate engagement letter.

I am not an investment counselor or broker. My advice concerning a particular investment shall be limited to advising you with regard to the tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make the investment. My advice regarding the tax ramifications of the investment shall be based on documents and information that you provide me regarding the investment.

It is your responsibility to provide all the information required for the preparation of complete and accurate return. 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 return to a taxing authority. You have the final responsibility for the income tax return and, therefore, you should review them carefully before you sign them.

I may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist me in making sure you are well served for a reasonable fee. You represent that the information you are supplying to me is accurate and complete to the best of your knowledge and that you have disclosed to me all relevant facts affecting the return. I will not verify the information you give me; however, I may ask for additional clarification of some information.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding **\$10,000 in a foreign country shall report such a relationship**. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. **Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.**

In addition, the Internal Revenue Service also requires information reporting under applicable Internal Revenue Code sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions. The IRS reporting requirements are in addition to the U.S. Department of the Treasury reporting requirements stated above. Therefore, if you fall into one of the categories below, or if you have any direct or indirect foreign interests, you may be required to file applicable IRS forms.

- You are an individual or entity with ownership of foreign financial assets and meet the specified criteria (Form 8938) and/or FinCEN Form 114
- You are an officer, director, or shareholder with respect to certain foreign corporations (Form 5471)
- You are a foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472)
- You are a U.S. transferor of property to a foreign corporation (Form 926)
- You are a U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A)
- You are a U.S. person with interests in a foreign partnership (Form 8865)
- Other items as necessary

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 meal expenses and expenses for business usage of autos and computers. In preparing your return, I rely on your representations that I 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 me.

If, during my work, I discover information that affects prior-year tax returns, I will make you aware of the facts. However, I 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 me to discuss the best resolution of the issue. I will be happy to prepare appropriate amended returns as a separate engagement.

My work in connection with the preparation of the tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist. The return will be prepared solely from information provided to me without verification by me.

In accordance with federal law, in no case will I disclose your tax return information to any location outside the United States, to another tax return preparer outside of my firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, I will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If I concluded that I am obligated to disclose a position and you refuse to permit the disclosure, I reserve the right to withdraw from the engagement and you agree to compensate me for my services to the date of withdrawal. My engagement with you will terminate upon my withdrawal.

It is my policy to keep records related to this engagement for six years. However, I do not keep any of your original records, so I will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the six-year period, I am free to destroy my records related to this engagement.

Pursuant to Circular 230, I am required to advise you that any federal tax advice contained herein or in any communication resulting from this engagement is not intended or written to be used, and cannot be used, by the addressee or any taxpayer for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or for promoting, marketing, or recommending to another party any plan or arrangement addressed in the communication.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with me or your attorney prior to disclosing any information about my tax advice. Should you decide that it is appropriate for me to disclose any potentially privileged communication, you agree to provide me with written, advance authority to make that disclosure.

Should I receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, I will notify you. In the event you direct me not to make the disclosure, you agree to hold me harmless from any expenses incurred in defending the privilege, including, by way of illustration only, my attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to me to assert the privilege.

Your return may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, I will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return.

My professional fees for tax services will be based in part upon the amount of time required at my standard billing rates for the personnel working on the engagement and value of services rendered. All invoices are due and payable upon presentation. My current billing rate is \$300 per hour.

In the event of a dispute related in any way to my services (other than my efforts to collect a past due invoice), my firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. I will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. I will share the mediator's fees and expenses equally, but otherwise will bear my own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except my final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

I have the right to withdraw from this engagement, in my discretion, if you do not provide me with any information I request in a timely manner, refuse to cooperate with my reasonable requests or misrepresent any facts. My withdrawal will release me from any obligation to complete your return and will constitute completion of my engagement. You agree to compensate me for my time through the date of my withdrawal.

If the foregoing fairly sets forth your understanding for tax return preparation services, please sign the enclosed copy of this letter and return it to my office. In the event you provide me with some of the information necessary to prepare your tax return, either your submission of a tax organizer, or the commencement of my services constitutes your acceptance of the terms of this letter, even if this engagement agreement is not signed. In the event of a joint tax return, this letter must be signed by both spouses and returned to my office before I will file your tax return.

I want to express my appreciation for this opportunity to work with you.

Sincerely,



Pete Miller, CPA

I (we) have read this letter and hereby confirm the arrangements stated herein.

Taxpayer signature

Spouse signature (if applicable)

Date

Date