**2022 CLIENT ENGAGEMENT LETTER**

Dear Client,

Thank you for the opportunity to work with you and prepare your 2022 income tax returns. This agreement confirms the arrangement for the services I will provide to you.

**PLEASE USE THE ATTACHED ORGANIZER TO HELP ME PREPARE YOUR 2022 PERSONAL INCOME TAX RETURN TO SAVE TIME & MONEY.**

I have found that the organizer makes your job of assembling tax information easier, provides a checklist of common issues, and helps you focus your data gathering. My experience indicates that clients who fill out the organizer save time and money on return preparation because it helps me control the amount of time needed in gathering and organizing the information needed to prepare the tax return.

Please complete the entire organizer as carefully and completely as you can. Please provide copies of source documents such as escrow statements (buy, sell, or refinance), K-1 forms, and similar documents which can be more easily copied than described. Copies of all W-2 and 1098 & 1099 forms should be provided. If you do not wish to use the organizer, please return the blank organizer to me with your tax information listed in a manner convenient for you. I will assume that all information received is to be retained by me in your tax files. Please let me know if you wish me to return any documents, and I will make copies as needed.

My receipt of your tax information will constitute authorization for me to prepare your federal and state income tax returns. I will assume the data is complete and accurate unless otherwise indicated by you. My fees are based on my **hourly rate of $250/hr** plus out-of-pocket expenses for all services including tax preparation and organizing tax documents for tax return preparation, phone calls & consulting, research and filing and time spent on reading and responding to emails and other correspondence. Additionally, accounting assistants are billed out at $100/hour. **Tax return processing fees will be in addition to tax preparation fees and are $150 on all individual returns and $175 on all business returns.**

**My policy is to receive 100% of all Consultation fees at the conclusion of the consultation. For all other work, a retainer is required of 50% of the estimated fees upfront or 50% of the prior year fees upon commencement of the work and the balance to be paid upon delivery of the completed work.**  I accept Venmo, Zelle, cash, and checks. I will also accept Mastercard, Visa and American Express cards with a processing fee.

Many of my clients handle their tax preparation by email, mail, fax and phone without a face-to-face meeting. This method is appropriate if this year's situation is similar to last years and if you don’t have things to discuss that require a meeting. Due to Covid, I am only meeting with clients and preparing tax returns virtually and via Zoom. A Zoom meeting is a good idea if you have experienced changes in your life in 2022 compared to 2021; e.g. you got married, bought or sold your house, bought investment property, inherited a substantial amount, won the lottery, lost your job, etc. I am also using a secure portal to help clients upload their documents and receive their tax returns and other correspondence in a safe place.

**If mailing in information, please include a retainer check for 1/2 of last year’s fees.** Please schedule an appointment should you desire one.Also please get your information to me early, especially if you think you will receive a refund! I will extend all tax returns for clients’ data received after **March 15, 2023** to ensure accuracy of preparation. When sending in your data please let me know of any significant differences expected between 2023 and 2022 income that may affect the basis of preparing your 2023 estimates, or recommended withholdings.

Please contact me if you have any questions concerning your 2022 tax preparation. I encourage you to contact me throughout the year as tax questions arise, and particularly when substantial financial transactions are *planned***.** In addition to personal income tax planning, I am available to assist you throughout the year with your other business needs such as audit and other representations with the IRS & FTB, Corporate, LLC, Partnership, and Estate tax returns, etc. Fees for these services are in addition to fees charged for individual income tax preparation.

By your signature below, you agree that you have the proper records to substantiate all items of income and deductions (including travel and entertainment expenses), that you will carefully examine and approve your completed tax return before signing and authorizing them to be sent to the tax authorities, and you acknowledge that you have the final responsibility for your tax returns. You also agree that you understand and accept all the terms of this engagement as outlined above. This signed letter should accompany your completed organizer each year.

**THANK YOU AND HAVE A HAPPY & PROSPEROUS 2023 NEW YEAR!**

Very Truly Yours,

Paula Marie Bruce, CPA

MS in Tax Law

Taxpayer \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Spouse\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_