



Subject: Preparation of Tax Returns

Thank you for choosing ABT Tax Service, Inc. to assist you with your taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An organizer is provided to assist you in collecting the data required for your return. The organizer will also help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or potential illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. You will also be provided with a complete client copy of your returns. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain copies of your records and our work papers for your engagement for three years, after which these documents will be destroyed. There will be a \$25 fee per request if additional copies are needed.

Our engagement to prepare your tax returns will conclude with the delivery of the completed returns to you (if paper-filing) or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

Our Client Care Plan is an optional service available for purchase each year at the time of preparation. This plan includes two hours of billable time after tax season, either via phone or in person, unlimited

copies of tax returns for banking needs, assistance with financial aid applications for college, and replies to any correspondence from a taxing authority regarding the year of coverage. The Client Care Plan is an additional service of ABT Tax Service, Inc. and can be purchased for \$150 per year. ***Please note that effective January 1, 2018, unless you elect coverage under the Client Care Plan, any additional service(s) required after the completion of your return will be billed at an hourly rate of \$150/hour billed in 1/4 hour increments.*** By signing below, you acknowledge notification of our new policy. If you wish to purchase the Client Care Plan, additional signature(s) are required on the Client Care Plan Agreement provided at your upcoming appointment.

Our office uses an automated messaging system to notify our clients. Examples of such notifications include, but are not limited to, appointment reminders, payment due date notifications, current offers, and updates regarding pending legislation. By signing below, you agree to receive messages at the phone number provided.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign in the space indicated.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (704) 484-9980

Sincerely,
Brooke D. Duncan
ABT Tax Service, Inc.

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer

Spouse

Date