

## ENGAGEMENT LETTER

**Client Name & Address:**

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**Day's & Associates, Ltd. will prepare the following tax returns for the year ended December 31, 2022**

Federal Income Tax Return, State Income Tax Return, SDIT, City Income Tax Return, & Other Tax Return (when required)

**Representation as to Accuracy:**

It is your responsibility to provide Day's & Associates, Ltd., with all of the information necessary to complete your tax return. You state that to the best of your knowledge and belief that you have provided true, correct, and complete information to prepare your tax return. You have provided all W-2, 1099 and/or written summaries of all income and have written supporting documentation to verify the expenses claimed on your return, including log books and receipts. We have supplied to you a "client information sheet" to help you gather the information for a complete return.

You understand that taxing authorities may examine the returns, and that documentation should be retained to support the information provided to us, especially charitable contribution, bartering, and business expenses such as travel and entertainment, purchase of assets, and business mileage logs. It is your understanding that penalties may be imposed on returns that are late, underpaid or incorrect. We will not audit or verify any information supplied to our office. But we may require clarification of information supplied to us. We are not responsible for any disallowed deduction or for the inclusion of additional unreported income that may result in an increased tax, penalty or interest.

**Examination**

**You understand that if Day's & Associates, Ltd. is asked to represent you in a tax examination OR INQUIRY, you will be charged an additional fee.** In the event of preparer error, you are responsible for additional tax that may be due, but it is our responsibility to pay for any penalty that the IRS, Ohio or local taxing authority may assess. You will **immediately contact** Day's & Associates, Ltd., if you discover additional information that will lead to a change in your tax return, or if you receive any letters from any taxing authority. We will use our best judgment to resolve any tax issues that may arise and will work in your favor where there is a tax law that is unclear. All the tax preparers take annual tax seminars to keep abreast of all current tax laws. If the IRS should contest any position taken by Days, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

**Extensions**

We will not file a federal, state or local tax extensions unless you specifically request us to do so in writing, by fax or email.

**Payment**

Your bill will be due and payable upon completion of these returns and any additional services will not be performed until the bill for these services is paid in full. You understand that your bill will be based on the schedules prepared and any additional accounting time needed to complete your return. To the extent permitted by state law, an interest charge will be added to all accounts not paid in 30 days.

**Record Retention**

In accordance with our firm's current document retention policy we will retain our work papers and your tax returns for your engagement for seven years. We will provide you a copy of your tax returns. If you should need replacements, we will provide additional copies for a fee. All original records will be returned to you. After seven years, our files will be destroyed and no longer be available. Any work papers prepared by us shall remain the property of Day's & Associates, Ltd.

**Legal Fees**

Please note that our firm offers no advice regarding legal, investment, life insurance or estate planning matters, nor with respect to tax or legal matters in foreign countries. We may express opinions when asked about those matters in the course of our duties. Do not rely on those opinions. We may assist your estate planning attorney by providing information and support as needed under his/her direction; however, the responsibility for all and any estate planning and tax matters will rest solely with your estate planning attorney. It is a condition of this engagement that you have engaged legal counsel as part of your advisory team who is kept apprised of contracts you enter into and obligations you are incurring. Be advised that we are not lawyers, and you are therefore required to seek appropriate expert advice from competent professionals in those fields before making any decision.

**Privacy Policy**

It has always been the policy of Day's & Associates, Ltd., to keep all information that we collect from you, confidential from all sources. We restrict access to all nonpublic personal information about you to members of our firm who need to know that information to provide services to you. We do collect nonpublic personal information about you from the following sources:

- 1) Information we receive from you on tax preparation organizers, worksheets, Federal and State tax reporting forms, and from other documents we use in tax preparation or other financial and related services.
- 2) Information about your transactions with us, our affiliates and others.
- 3) Information we may receive from outside agencies such as banks or brokerage houses.
- 4) We do disclose any nonpublic personal information about our clients or former clients, except as permitted, required, or approved by you in writing as listed below:
  - a) Requirements to comply with federal, state, or local law.
  - b) Requirements to comply with national, state, or local licensing rules.
  - c) Requirements to disclose information in response to legal subpoenas.
  - d) Items you permit or request us to disclose, as authorized by you in writing.
  - e) Information that you authorize us to disclose by signing this engagement letter to electronically file your tax return, when applicable.

The terms described in the letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party in writing.

**We appreciate the opportunity to serve you and look forward to a satisfying and long relationship.**

Very truly yours,

*Day's & Associates, Ltd*

Accepted by: \_\_\_\_\_ (Taxpayer)      Date: \_\_\_\_\_

Accepted by: \_\_\_\_\_ (Spouse)      Date: \_\_\_\_\_

Email address: \_\_\_\_\_ (Taxpayer)      Email address: \_\_\_\_\_ (Spouse)

Phone: \_\_\_\_\_ (Taxpayer)      Phone: \_\_\_\_\_ (Spouse)

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Website: [www.daysassociatesltd.com](http://www.daysassociatesltd.com)