

Day's Tax Associates

6714 Parker Rd . Castalia . OH . 44824

DATE: _____, 2024

CLIENT(S): _____

CURRENT MAILING ADDRESS*: _____

** If you moved during the 2023 calendar year, please provide dates and addresses*

CURRENT PHONE / EMAIL: _____

Subject: Preparation of Your 2023 Tax Returns

Valued Tax Client(s),

Thank you for choosing Day's Tax Associates to assist you with your 2023 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 2023 federal, state and local income tax returns. We will depend on you (or your management in the event of a business) 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 available to help you collect the data required for your return. The Organizer may 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 other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call or email 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 and forms 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. Store these records, along with all supporting documents, in a secure location. We retain mandatory copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected, or are not permitted, to e-file your returns with our office, you will be solely responsible for filing the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2023 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

For our records, please answer the two questions below as required by the IRS.

1. _____ YES or _____ NO: Did the taxpayer or spouse have any interest in or authority over any foreign account or trust?
2. _____ YES or _____ NO: At any time during 2023, did the taxpayer or spouse receive (as a reward, award, payment) or sell, exchange, give or otherwise dispose of a digital asset (or any financial interest in a digital asset)?

IMPORTANT NOTICE to BUSINESS CLIENTS re: Corporate Transparency Act/Beneficial Ownership Reporting

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign this letter in the space indicated and return it to us so we may begin your tax preparation and filing.

Thank you for the opportunity to be of service. If you have any questions, contact our office at daysltd@daysltd.com or (419) 684-5425.

Sincerely,

Day's Tax Associates

Accepted By:

Taxpayer Signature (or Tax Matters Member of Business Entity)

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

Privacy Policy:

It has always been the policy of Day's Tax Associates to keep all information that we collect from you, confidential from all sources. We restrict access to all non-public personal information about you to members of our firm who need to know that information to provide services to you. We do collect non-public personal information about you from the following sources: 1) Information we receive from you on tax preparation organizers, worksheets, Federal, State and Local 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 not disclose any non-public personal information about our clients or former clients, except as permitted, required, or approved by you in writing as follows: 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.