**Engagement Memorandum - Income Tax Returns**

Dear Tax Client:

This engagement memorandum confirms the arrangements between Benjamin H. Moore, CPA, PA (the Firm) and its employees and you, the client, for our tax preparation services. Please read, sign and return to us, keeping a copy for yourself, to confirm your understanding of these arrangements.

The Firm will prepare your current year’s federal and requested state income tax returns from data received by us from you without verification or audit. The Firm is not responsible for other returns unless requested by you. If other filing requirements come to our attention, the Firm will inform you and prepare the appropriate returns at your request. As the client, your responsibility is to provide the information required for the preparation of complete and accurate returns. The Firm will not verify the information you give us. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

As the client, you must maintain complete and accurate records to support the data used by us on your tax returns. If examined, you will have to provide support for the data used on your returns. This data may include but not be limited to computerized records such as QuickBooks files, bank statements, source of deposits, cancelled checks, receipts, mileage logs, documentation of the business use and purpose for items such as travel, entertainment, computer use, office in the home, cell phones, office supplies and other deductions taken on your return as applicable. As a taxpayer, the burden of proof is on you to provide support for data used on your returns to taxing authorities who have the right to examine these documents, when under audit. The Firm is not required to inspect your records when preparing your returns but instead relies on you, the client to maintain the supporting data.

The Firm will use professional judgment in resolving technical questions regarding the preparation of your returns and unless otherwise instructed by you, the Firm will resolve such issues in your favor wherever possible. Should a tax authority rule contrary to us on a tax issue, our liability is limited to the fees you paid to us for the tax preparation.

The Firm reserves the right to withdraw from this engagement if you do not provide us with information requested timely or misrepresent any facts or refuse payment for work completed. Our withdrawal under any of these circumstances will release us from any obligation to complete your return and will constitute completion of our engagement.

If your tax returns are subsequently examined by a taxing authority, the Firm will, at your request, assist you with the examination. You will be billed separately for this service. In assisting you, the Firm will exert best efforts to obtain a determination favorable to you.

The Firm will make best efforts to complete your return by the appropriate deadline. If the Firm has not been provided with complete and accurate information in a timely manner to meet any filing deadlines, the Firm will not be responsible for any late fees, penalties or interest assessed to you by the appropriate taxing authority. Extensions will be filed by the Firm for any returns in process for work received or for which extensions have specifically been requested by you, the client. Otherwise, the Firm assumes no responsibility or liability resulting from unfiled extensions.

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Fees for preparation of your tax returns will be based on the size & complexity of your return, time involved for preparation and quality of data. Time required to summarize data from client records for any tax preparation will be billed separately.

The Firm will attempt to quote all fees in advance, giving you the client the opportunity to decide if the Firm should proceed with the work. Invoices are due and payable upon completion of the work and before the work is released to you for filing or electronically filed on your behalf at your request. Fees for electronic filing are billed separately.

This letter comprises the complete and exclusive statement of the agreement between the Firm and the parties, superseding all proposals both oral and written and all other communication between the Firm and the parties. The terms and conditions of this engagement shall be governed and construed in accordance with the laws of the State of Florida and may only be modified in writing signed by all parties.

If the above fairly sets forth your understanding of the engagement, please sign this letter and return it to us with your tax information, keeping a copy for yourself.

Thank you for selecting our firm for your tax work. We look forward to a lasting relationship.

Sincerely,

Benjamin H. Moore

Benjamin H. Moore, CPA, President

Benjamin H. Moore, CPA, PA

Personal Tax Work (Both husband & wife signatures required for joint returns):

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Signature of Taxpayer  Date  Signature of Spouse  Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name  Print Name

Business Tax Work:

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Signature of owner/officer  Date  Title

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name of owner/officer   Print Name of Business

As required by United States Treasury Regulations, Treasury Department Circular No. 230, Regulations Governing Practice before the Internal Revenue Service, be aware that this communication is not intended or written by the sender to be used, and it cannot be used, by any recipient for purposes of either avoiding penalties that may be imposed on the recipient under United States Federal Tax Laws or promoting, marketing or recommending to another party any plan or arrangement addressed herein. Recipients are responsible for seeking independent advice based on their particular circumstances.

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