Beverly A. Emerson’s

Home Town Tax

118 West Third Street

Mount Vernon, IN 47620

(812) 838-8411

**Engagement and Privacy**

Dear Client(s)

Thank you for choosing Beverly A. Emerson’s Home Town Tax to assist you with your 2019 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 2019 federal and state income tax returns. Our engagement to prepare your 2019 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 and acknowledgement of your tax return. 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. If I elect to terminate my services for nonpayment, or for any other reason, my engagement will be deemed to have been completed upon verbal/written notification of termination, even if I have not completed your return. You will be obligated to compensate me for all time expended, and to reimburse me for all of our out-of-pocket costs, through the date of termination.

We will depend on you to provide the information we need to prepare complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions in a secure location for minimum of 3 years. These may be necessary to prove accuracy and completeness to a tax authority in the event of an examination/audit. If an examination is made, Beverly A. Emerson may represent you before the taxing authorities upon your written request to do so. Such additional services are not included in my fee for preparation of your tax returns. You have the final responsibility for all income tax returns and, therefore, you should review them carefully before you sign them.

We may ask you to clarify some items but **will not** audit or otherwise verify the data you submit. 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. My liability to you for the services described in this letter is limited to the fees you pay for those services. We will return all original records to you at the end of this engagement.

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.

The law imposes various penalties and interest when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that I have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact our office.

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.

**Privacy and Record Retention**

Federal law mandates that, as our client, we must make you aware of a law protecting the privacy of individuals. Home Town Tax respects and maintains the confidentiality of our clients. Under the law, some communications between a client and an accountant are privileged and not subject to disclosure to the IRS. However, any information you furnish to me for preparing your tax returns are not protected by this privilege and therefore may be discovered by the IRS.

I collect certain personal information about you, but only when it is provided by you or obtained with your permission. We do not disclose any non-public personal information about our clients or former clients to anyone, except when instructed to do so by clients, or as necessary for electronically filing of your tax returns, or as permitted by law. Physical, electronic, and procedural safeguards are maintained in compliance with applicable laws and regulations to safeguard your personal information.

My office retains paper copies of your returns for 5 or more years and computer tax file information for 3 or more years and then destroys those files in ways that maintain the confidentiality of your tax return. To the extent I accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement. The balance of my engagement file, other than a copy of your income tax return, which I will provide to you at the conclusion of the engagement, is my property, and I will provide copies of such documents at my discretion, unless required by law, and if compensated for any time and costs associated with the effort.

Your confidence in us is very important and we want you to know that your personal and tax information is safe. If you have any questions or concerns, please contact our office.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us.

Thank you for the trust you have in us, and letting us be your tax service provider. If you are pleased with the service received here at Home Town Tax, please tell your friends and family about us. If you have any questions, contact our office at 812-838-8411.

Sincerely,

Beverly A Emerson

Home Town Tax

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

Accepted By:

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Taxpayer

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Spouse

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Date