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We are pleased to have this opportunity to assist you with your tax return preparation. This letter is to confirm our understanding of the terms and objectives of our tax services engagement and to clarify the nature and extent of the tax services to be provided. This engagement pertains only to the 2022 tax year unless noted elsewhere.

I will prepare the federal individual income tax return as requested by you using the information you provide. It is your responsibility to provide all of the information required for the preparation of complete and accurate returns. You represent that the information you are supplying to me is accurate and complete to the best of your knowledge and that you have disclosed to me all relevant facts affecting the returns. I am not required to verify information you give me; however, I may ask for additional clarification. You should retain all documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns, and therefore, you should review them carefully before you sign them.

The timeliness of your cooperation is essential to my ability to complete this engagement. Specifically, I must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. If I do not receive information from you, it may be necessary to pursue an extension of the due date of your returns. If an extension is required, you assume all responsibility for the difference in tax liability, including penalties and interest, between projected amounts and final amounts after subsequent information is received.

If I discover information that affects your prior-year returns, I may make you aware of the facts. However, I cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information, please contact me to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

You are responsible for maintaining an adequate and efficient accounting system, for safeguarding assets, authorizing transactions, and retaining supporting documentation for those transactions, all of which will help assure the preparation of proper returns. My work in connection with the preparation of your income tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist. Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. Furthermore, you are responsible for evaluating the adequacy and results of the services I provide.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos, computers, home office and cell phones. By signing this document, you acknowledge that your travel, entertainment, gift, mixed-use property, and charitable expenses are supported by the necessary documentation required under the Internal Revenue Code. In preparing your returns, I rely on your representations that I have been informed

of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. You also will disclose to me before the return is filed if you have had credits disallowed or reduced in previous years. You also agree to provide documentation to substantiate eligibility for any credits or filing status claimed on this return. If you have questions about these issues, please contact me.

I may encounter instances where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, I will outline the reasonable courses of action, including risks and consequences of each alternative and will adopt, on your behalf, the alternative which you select. Without disclosure in the return itself of the specific position taken on a given issue, I must have a reasonable belief that it is more likely than not that the position will be held to be the correct position upon examination by taxing authorities. If I do not have that reasonable belief, I must be satisfied that there is at least a reasonable basis for the position which must then be formally disclosed as part of the return. If I do not believe there is a reasonable basis for the position, either the position cannot be taken or I cannot sign the return. In order to make these determinations, I must rely on the accuracy and completeness of the relevant information you provide. In the event I and/or you are assessed penalties due to our reliance on inaccurate, incomplete or misleading information you supplied (with or without your knowledge or intent,) you will indemnify me, defend me and hold me harmless as to those penalties.

In connection with this engagement, I may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed or otherwise used or communicated by an unintended third party, I cannot guarantee or warrant that emails from me will be properly delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted in connection with the performance of this engagement.

Unless otherwise indicated by you, I may make the election on your return allowing the IRS to discuss that specific return with the preparer. The terms of this engagement do not include representation before the IRS on your behalf as those services are available for separate fees and different terms.

If the income tax returns I am to prepare in connection with this engagement are joint returns, both spouses will each sign those returns and you are each my client. You each acknowledge that there is no expectation of privacy from the other concerning my services in connection with this engagement, and I am at liberty to share with either of you, without the prior consent of the other, any and all information concerning preparation of your returns. You also acknowledge that unless I am notified otherwise in advance and in writing, I may construe an instruction from either of you to be an instruction on your joint behalf. Absent a contrary written instruction in the future, from either or both of you, I will communicate with either or both of you at the mailing address on your tax return and the contact information you have provided me.

My fees for tax preparation services will be billed upon completion of your return. My invoices are due (net of any retainer collected) when you receive them. Our engagement will be complete upon the delivery of the completed returns to you. My fees for this engagement are not contingent on the results of my services. I reserve the right to suspend my services or to withdraw from this engagement at my discretion if you do not comply with reasonable requests, do not provide

requested information in a timely manner, misrepresent any facts or in the event that any of my invoices are deemed delinquent. If I elect to terminate my services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if I have not completed your return. My withdrawal will release me from any obligation to complete your return and will constitute completion of our engagement. You will be obligated to compensate me for all time expended, and to reimburse me for all out-of-pocket costs, through date of termination. By signing below, you agree that you personally are responsible for any and all payments due to my office for services provided to you.

If the tax services and terms outlined are in accordance with your understanding of our engagement, please sign the enclosed copy of this letter in the space provided and return to me. If I do not receive from you the original of this letter, in fully executed form, but receive from you a completed copy of the enclosed tax organizer and/or supporting documentation requested therein, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above.

Sincerely,

Sandra M. Rose, CPA

Agreed to and accepted by:

Client Signature and Date
(Either taxpayer or spouse may sign for joint return information)