

Gagliano Associates LLC ~ Income Tax Preparation Specialists ~ Jan & Jennie Hrdlicka

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www.taxpros.tax

Engagement for Services Agreement

Tax Return Preparation:

We will prepare your Federal and State Income Tax returns including extensions, if necessary, from the information you provide. We will rely upon your records, representations, or summaries. We will not audit or verify the data you submit, although we may ask you to explain it. Be thorough in providing all tax information. Not all tax forms are mailed, sometimes you need to go online and download tax documents.

We will prepare your tax return to the best of our ability to give you the lowest tax liability that is legal. We will use our professional judgment in preparing your tax returns. When there is an area that the applicable tax law is unclear or if there are conflicting interpretations of the law by authorities, we will discuss with you our knowledge and the possible positions that may be taken on your return. **The final decision on how to proceed will be made by you.**

If the Internal Revenue Service or a State Taxing Authority should contest the position(s) taken in your tax returns, there may be an assessment by the IRS and/or State Authority of additional tax liability plus interest and possible penalties. We assume no liability for any such additional adjustments. Any penalties, interest, and taxes due are your responsibility, as the taxpayer.

Final Responsibility for the Return:

Our services are not designed to detect fraud or any other irregularities. You have final responsibility for your records and final tax returns. Therefore, you should review the returns carefully before you sign them.

Responsibility & Record Keeping:

You must keep all records to support your filing; we recommend you keep complete records for at least seven years.

Tax Preparation Fees and Year Round Services Available:

As part of our service and included in our tax preparation fee: electronic filing for both Federal and State tax returns. Fees for services will be based on the number of forms prepared and difficulty of the return. (If we prepare your tax returns and you have a dependent child who needs to file a tax return, we will do their tax return at a reduced rate.) Tax and business consultations outside of tax preparation are available and billed at our hourly rate, minimum fees may apply. There may be an extra fee for prior year document retrieval. We do not hold checks. All charges are due and payable upon presentation/delivery or until engagement is terminated. A \$25 per month late fee will be applied to unpaid invoices.

Should you receive any communication from the IRS, you may contact us immediately before taking any action or contacting the IRS. Fees may be charged at our hourly rate or per-form charges, whichever is applicable.

Foreign Assets and Foreign Bank Accounts:

If you own, or get a distribution from, a foreign bank account, asset, brokerage account, mutual fund, unit trust, or other financial account, you may be required to report the account annually to the IRS. If you have financial interest in, signature authority or other authority over one or more accounts in a foreign country, and the aggregate value of the accounts exceeds \$10,000 at any time during the calendar year, you must notify us so we can prepare the appropriate tax forms. Owning foreign assets may require additional tax forms.

Third Party Designee:

Our office has adopted the policy of indicating on all returns we prepare to allow us to speak to the IRS and State Taxing Authority about information and the processing of your return. We have found that having to do three-way calls with clients can be inefficient and time-consuming resulting in increased billing to you. If you do not wish the IRS or State Authority to discuss your return with us, please let us know.

*I/we authorize Gagliano Associates LLC to provide tax planning information and make recommendations on how to reduce my tax liability using the source documents I/we have provided.

* I/we have completed the "Required Tax Preparation Information" form and have informed my tax preparer of all information that would affect the filing of my/our taxes.

By signing this agreement, you are engaging our services. We will begin the work you have hired us to do as of this date. You are representing to us that you have read and understand our Engagement For Services Agreement and that all the information you provide Gagliano Associates LLC is true, complete, accurate, and that you have the required substantiation.

*According to the 2001 E-Sign Act, my/our digital signature serves as my/our legal signature(s).

Printed Name(s) _____

Taxpayer Signature _____ Date _____

Spouse Signature _____ Date _____