

Toshiye Yonemitsu Salazar
Enrolled Agent

Tax Return Preparation, Consulting and Accounting Services
2022 ENGAGEMENT POLICY STATEMENT

Dear Client:

I appreciate the opportunity of serving you and advising you regarding your income taxes, accounting, and/or payroll needs. To ensure a complete understanding between us, I am setting forth the pertinent information about the services that I propose to provide for you.

Tax Work:

I will prepare your federal and state income tax returns based on information you furnish. I will not audit or otherwise verify the data you submit to me, although I may ask you to clarify some of it. In order to timely file your tax returns, I need all required information no later than 20 days prior to the tax filing deadline. You may be required to request an extension if I do not receive all required information by the above timeline.

I will use my judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, I will resolve such questions in your favor whenever possible.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You represent that there is substantiation to support deductions/expenses claimed on the return. You are ultimately responsible for the accuracy of your return and should review it carefully before submitting it.

You should retain all the documents, canceled checks, and other data which form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon request to represent you and will request a retainer before performing such services.

If there is an error on the return resulting from incorrect information supplied by you, or due to your subsequent receipt of amended or corrected tax forms (W-2's, 1099's, K-1's), you are responsible for the payment of any additional taxes which would have been properly due on the original return(s), along with any interest and penalties charged by the IRS.

Accounting, Consulting (in office/or by phone), Payroll Services:

My services come in the form of a tax return, financial statement, letter, report preparation, along with consultations, meetings or phone calls. My fees are based upon several factors. I have spent many years becoming very knowledgeable and educated in tax and accounting matters. In addition, I am required to continue my education annually to maintain my **licenses**. When you contact me it is because you need my knowledge and assistance with something, this is when my time becomes billable. If you call my office with a "general" question that I can quickly answer, I consider this a courtesy service and you will not be billed. A general question does not require me to access your particular income/information. Phone calls requiring research, business or personal planning, tax compliance, etc. will be billed in accordance with my billing policy.

Billings:

All fees and costs incurred to prepare your income tax returns are due and payable before the returns are released from our office. The fee includes either 1 paper copy or 1 electronic pdf copy of your return(s). Any additional copies will incur a service charge of \$25.00. I reserve the right to hold the completed returns until your account is paid in full. **An E-file authorization signature and payment in full is required before any tax return can be electronically filed or released.**

Billings: Continued

If your return is for a closely held corporation, partnership, limited liability company, or other entity, the person signing that return agrees to be personally liable for my fees if the entity does not pay. Finance Charges will accrue at 2.0% per month after 30 days of the invoice date.

Payments:

I reserve the right to require retainers at my discretion. The retainer is an estimate of work to be performed; and additional amounts may be due.

Any Non-Sufficient Funds payments will be charged an additional \$40 fee. Accounts unpaid for 60 days will require that I cease rendering service until your account is brought current. In the event I stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered, I shall not be liable for any damages/penalties incurred as a result of ceasing to render services.


Confidentiality:

Please be advised that certain communications involving tax advice between you and my firm may be privileged and not subject to disclosure to the IRS. If you disclose the contents of those communications to anyone, or turn over information about those communications to the government, you may be waiving this privilege. To protect your rights, please consult with me or your attorney prior to disclosing any information about our tax advice.

If, after reading this letter, you agree to the terms and conditions, please sign below and return this letter to my office. **Both taxpayers must sign if for a joint tax return.**

I again would like to express my appreciation for this opportunity to serve you.

Sincerely,


Toshiye Yonemitsu Salazar, EA

***** RETURN THIS SIGNED FORM WHEN YOU BRING IN YOUR TAX INFORMATION ****

Acknowledgment

Having read and fully understand this 2022 Engagement letter, I/we agree to engage Toshiye Salazar in accordance with the terms indicated. I/we understand the returns or services are to be prepared from information I/we provide and that the final responsibility for a complete and accurate return/services rests with me/us. It is also my/our responsibility to review and understand the information on the returns prior to signing and filing them.

Date

Client Signature / Printed Name

Client Signature / Printed Name

I must have a signed Engagement Policy Statement signed and in my records before I can commence on work requested.