

A & E Tax Service, Inc.
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Hello!

Welcome to A & E Tax Service, we look forward to working with you! This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients, new and returning, for whom services are provided, to confirm the following arrangements.

We will prepare your _____[tax year] federal and state fiduciary tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary for you to clarify some of this information upon request. We will make available questionnaires and worksheets to guide you in gathering the necessary information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled 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 these tax returns and, therefore, you should review them carefully and get any questions answered by your preparer before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. All tax positions must satisfy the professional standards set out by the various taxing authorities and professional groups that determine best practices for tax preparation and consultation. Our office accepts responsibility only for tax positions taken on the current year return, and is not responsible for past positions / returns prepared by other firms or preparers. We will render such bookkeeping assistance as determined to be necessary for preparation of the tax returns. Such bookkeeping assistance will be billed at an hourly rate determined by our office. Our work will be limited strictly to tax accounting services, unless otherwise described in this letter. You are not relying on us for legal, business, investment or valuation decisions.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

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, we will be available upon request to represent you and will require a separate engagement letter for representation to be signed at that time.

Our fee for services will be based upon the number of forms and related data entry required to file your return(s). Please note that a price estimate is just that: an estimate of the cost of your return. The final cost of your return may differ from the estimate, and can be affected by many factors, including (but not limited to) changes in the information provided, additional forms that may be required to file the return, and bookkeeping / support services. Should our office incur any additional expenses in the course of this engagement, such as for travel, document delivery, or for professional services outside of our firm, you will be required to provide reimbursement for those expenditures. Our firm will provide a complimentary consultation for estimated quarterly tax calculations once per year. Additional consultations may be billed at an hourly rate to be determined by our office, based on the nature of the work involved.

In some instances, additional charges may be assessed at an hourly rate for services that go beyond the completion of your tax returns, as determined by our office. These services may include communications over and above what would normally be required for the preparation of a return, such as repeated in-depth client consultations, or responding to taxing authorities on your behalf. Clients will receive one hour of in-person consultation, along with 1.5 hours of telephone / voice communication per calendar year, included with the cost of their tax return. If a client exceeds these limits, then additional communications will be billed at an hourly rate as determined by our office.

We also reserve the right to assess additional charges for late, untimely, or incomplete submission of documents, revising erroneous information previously submitted by the client, as well as the re-printing of returns the client has previously approved. We reserve the right to assess additional charges in instances where a return is asked to be finished before it would ordinarily be completed, as determined by our office (i.e. a “rush surcharge”). All invoices are due and payable upon presentation. Our office will assess service charges for invoices that are not paid within 30 days of being issued, at a rate of 1.5% per month / 18% annually. For payment options, please refer to our billing policy, which is posted on our website.

Please be aware that in order to complete your returns in a timely fashion, our firm will communicate with you primarily through email and telephone. It is your responsibility to regularly check your voicemail and email accounts for any correspondence we send. If you are unable to use either telephone or email to correspond with us, it is your responsibility to let us know at the time this engagement letter is signed. You are also responsible for notifying our office of any changes to your contact information, including (but not limited to): your home, business, or mailing address; contact numbers for your home, business, or cellular telephone, and email addresses. Our office shall not be held liable for any errors, mistakes, or damages resulting from your failure to notify us of changes to your contact information. Our office reserves the right to bill for additional work incurred as a result of any of the failures outlined in this paragraph.

Due to the uncertainties inherent in tax preparation, our office cannot guarantee a completion date for any work performed on behalf of the client. It is your responsibility to remain aware of any and all tax deadlines, due dates, or filing schedules. Our office reserves the right to place you on extension if we feel it is prudent, but will not do so automatically unless we have received your written request for the specific tax year to be extended. Our office maintains regular deadlines for the submission of our documents, and posts these deadlines on our website. You must meet these deadlines in order to ensure the timely filing of your returns, and to avoid additional “rush” charges that office may assess.

There is no safety of personal information sent electronically. When correspondence contains sensitive or personal information our office will endeavor to send it via encrypted communications software. We specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted to or from us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Our office reserves the right to terminate this engagement at any time, for any reason. Should such action be necessary, we reserve the right to bill for work that has already been performed on your behalf. If any part of this agreement is held to be void or invalid, the remaining provisions shall remain in full force and effect.

Notwithstanding anything contained herein, you agree that regardless of where you are domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at our office located in Multnomah County, OR and Multnomah County, OR shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Oregon.

This Agreement contains the final and complete agreement and understanding of the parties with respect to the subject matter of it, and supersedes all prior contemporaneous agreements among them, oral or written. If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

A & E Tax Service, Inc.

By signing below, I agree to the terms and conditions set forth in this document:

Representative Name (printed): _____ Signature: _____

Name of Trust or Entity: _____

Date: _____

Additional tax years requested: _____