

This letter confirms the arrangements for income tax services provided by Senior Tax Strategies of Ohio, LLC, as follows:

1. We will prepare your federal, state and local individual income tax returns from information provided by you. We will furnish you with the tax organizer and worksheets to assist you in gathering the necessary information per your request. We will not audit or verify the data you submit, although we may ask you to clarify it, or furnish us with additional data. All requisite information for the preparation of your income tax returns needs to be furnished to us.
2. Your return is subject to review by taxing authorities. If your return is selected for review, you are responsible to provide documentation to prove the deductions claimed. However, just because you receive a letter from the IRS or your return is selected for audit does not mean there is a problem. In your interest, it is advisable to contact this office immediately upon receiving correspondence from the Internal Revenue Service or other taxing authority. We will be available to assist you; however, you may have to authorize us to represent you with the IRS by completing an authorization form before the IRS will talk with us.
3. Whenever we are aware that possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will discuss with you our knowledge and understanding of the possible positions, which may be taken on your return. We will adopt whatever position you request on your return so long as it is consistent with our professional standards and ethics. If the applicable taxing authority should later contest the position taken, then there may be an assessment of additional tax liability, plus interest and possible penalties. We assume no liability for any such additional assessments.
4. If there is an error on the return, which results from incorrect information supplied by you, you are responsible for the payment of any additional taxes, which would have been properly due on the original return(s) plus any interest and penalties charged by the taxing authority. If we have made an error, other than an error caused by incorrect information you supplied, we will be responsible for payment of penalties assessed within 12 months of the preparation of the return affected. We will not pay interest nor any additional tax due since the tax would have been payable had the return been correctly prepared, and you have had use of such monies in the interim. Senior Tax Strategies of Ohio, LLC's liability for payment of penalties will be limited to no more than 500% of the fee actually collected for preparation of the tax return regardless of the reason for the assessment of the penalty. It is in your best interest to allow Senior Tax Strategies of Ohio, LLC to speak with the taxing authority about any additional taxes; penalty or interest the taxing authority is considering charging you.
5. The fee you are charged from year to year can vary. Your base fee is \$89.99. This includes 1040, one State and one Local. Other charges may apply, see fee schedule. We will make you aware of any fee changes before you engage us to complete your taxes. We will provide incentive discounts to encourage you to engage our services earlier, rather than later, in the tax cycle. Submitting your complete information after March 31 may, at our discretion, require you to file an extension. We complete returns in the order that complete information is given to us.
6. If you do not consent to allow your tax preparer to use the information from your tax return to make recommendations to you regarding your current financial situation, please initial below. Only if you DO NOT want financial recommendations based on your current situation initial below, otherwise leave blank. We attempt to assist all clients with recommendations to help our clients utilize their resources in more efficient manners, but, due to the pace of tax season, we may or may not have time to consult with you about these things until the rush of tax season is over. We appreciate your patience.

Tax reduction study using tax deferred accounts or investments, including annuities, life insurance, and IRAs, and Eligibility for Long Term Care Insurance, Medicare Supplement.

**Initialed By/Date if you do NOT want advice or recommendations** \_\_\_\_\_

7. The tax return information may not be used or disclosed by the preparer for any purpose other than the purpose stated in the above consent without consent of the taxpayer. My consent does not obligate me to the purchase of any products or additional services.
8. As your tax preparer, we collect information provided by you from your tax organizer, worksheets, documents, discussions, and information that we develop as part of the engagement. We are required to keep all information about our engagement confidential so we will not make any disclosure about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client. We are committed to safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect it.
9. Your original records, which will be returned to you, comprise the backup and support for your income tax returns. Our records and files are our property and not a substitute for your own records. Our firm maintains no printed copies of your return only electronic copies. Catastrophic events or physical deterioration may result in our records being unavailable. Maintain your records a minimum of 7 years. We do not archive any copies of any of your documentation nor receipts. We only keep an electronic copy of what was filed and the worksheets used to do so. You will receive a copy of all worksheets used to prepare your return.
10. This engagement letter shall remain in effect until canceled by either party.

If the above fairly sets forth your understanding, please sign and date on the line below.

Client: \_\_\_\_\_ Date \_\_\_\_\_

Client: \_\_\_\_\_ Date \_\_\_\_\_