



Dear Client,

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 for whom returns are prepared to confirm the following arrangements.

We will prepare your 2020 single, separate, or joint federal and residential state income tax returns from information you will furnish to us. We will also prepare any other state, local or miscellaneous returns you may require, should you specifically request that we do so. If you have taxable activity in a state or local municipality other than those specified, you are responsible for informing us and providing our firm with all the information necessary to prepare those applicable. If you have income tax filing requirements in a given state or local municipality but do not file a return, there could be possible adverse ramifications, such as an unlimited statute of limitations, penalties, etc.

You represent that the information you supply to us is accurate and complete to the best of your knowledge. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. Our work will not include any procedures designed to discover defalcations or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. You have the final responsibility for your income tax returns; therefore, you should review them carefully before you sign and file them, or sign authorizing us to electronically file on your behalf.

Where required, our services include the calculation of estimate tax payments for 2021 based upon your 2020 tax return information. We will not review or adjust these amounts during the year for changes in your income, deductions, or tax withholding unless you request an engagement with us for this additional service.

We prepare returns with the aid of tax software. Our fees for tax services are **\$85 - \$275** per hour for the time expended, plus out-of-pocket expenses. Our invoices are due and payable upon presentation. A service charge of one and one-half (1 1/2) percent per month may be charged on all invoices not paid within thirty (30) days from the date of the invoice. You agree to pay reasonable attorney fees and collection costs incurred by Zimmerman and Co, CPAs Inc. relating to collection of fees for services performed under the terms of our engagement.

As you know, your returns are subject to examination by the various taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deductions shown on a tax return. Producing such documents is your responsibility, so it's recommended that you retain all tax records for at least 7 years.

If an examination occurs or a notice is received, we will represent you or respond on your behalf if you so desire; however, unless caused by our error, these additional services are not included in our fee or engagement for preparation of your returns. It is not uncommon for the IRS or other taxing authorities to send notices or request additional information after returns are filed, and they are often because of errors on the part of the tax authorities.

You are responsible for the information you submit to us and for keeping the necessary records for deductions, business expenses, auto, travel, entertainment, and related expenses, and for including all income that is taxable. For charitable contributions you must have proof of all donations made, if a donation is over \$250 then you must have a letter from the charitable organization, and all proof must be in your possession before filing your tax return. If you have any questions as to the type of records required please ask us for advice in that regard. We remind you of these issues because the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. If you would like more information on the amount or circumstances of these penalties, or ways to reduce your exposure, please let us know. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

If, during our work, we discover information that affects your prior year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

Although we are available to provide you with tax planning advice, this engagement letter does not cover such service. If you desire tax planning services during the year, please contact us. Our firm's policy is to put all tax planning advice in writing; you should not rely on any planning advice that is not reduced to writing. Also, there are many areas where accounting and law tend to come rather close to each other. For instance, the decision of which business form or entity to set up are both a legal and an accounting question. It is important that you realize that we are not attorneys and, thus, none of our advice should ever be construed or relied upon as legal advice. You should always seek legal advice in addition to accounting counsel when the situation crosses into the legal arena.

By signing this engagement letter, you are confirming that the bank account we have on file is accurate, or if it has changed, you agree to provide us with updated bank account information for direct deposit or direct debit. We agree that this engagement agreement may be formed electronically, the parties hereto may exchange this agreement electronically, and an electronic signature or typewritten signature below has the same effect as a manual signature.

We appreciate the opportunity to work with you. If you have any questions or need any additional information, please do not hesitate to call.

Respectfully,

*Anne C Zimmerman, CPA, Emily J Burkart & Maria C Nosse, CPA*  
Zimmerman & Co, CPAs, Inc.

The foregoing is in accordance with my understanding of your engagement to provide 2020 tax services. The terms described in this letter are acceptable and are hereby agreed to.

**AGREED TO AND ACCEPTED BY:**

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Taxpayer Email

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature, if applicable

\_\_\_\_\_  
Spouse Email, if applicable

\_\_\_\_\_  
Date