



Peter Holtz CPA

Tax Planning • Cloud Accounting • Profit Advisory

2023 Engagement Letter for Personal Tax Return Preparation

This letter will confirm that the undersigned has engaged Peter Holtz CPA Inc. to tax services it provide in the year ending 2023. This letter will also set forth the terms and conditions of the services CPA will provide to Client. Please read this letter carefully. If Client has any questions or concerns regarding this Engagement Letter, please call our office at (209)941-0189. We look forward to working with you.

1. SCOPE OF SERVICE

CPA will have no obligations to Client unless and until CPA has received this signed Engagement Letter from Client and Client has deposited a non-refundable three hundred dollar (\$300) retainer (per entity) with CPA. This retainer is required from ALL Clients (new and returning). We accept all major credit cards for payment. The retainer will be applied toward final billing.

CPA will prepare Client's Federal and State income tax returns from information that Client will furnish to CPA. We will not audit or otherwise verify the data that Client provides. From time to time, CPA may contact Client to clarify information provided by Client. It is Client's responsibility to provide complete and accurate information to CPA and it is Client's sole responsibility to maintain records that substantiate Client's income and claimed deductions.

The IRS permits Client to authorize CPA to discuss, on a limited basis, aspects of your return for one (1) year after filing the return. By signing this Engagement Letter, Client specifically authorizes CPA to communicate with the IRS regarding Client's tax returns.

CPA recommends that Client maintain all documents, canceled checks, receipts and other data that form the basis of Client's income and deductions for a period of at least ten (10) years. These documents may be needed to prove the accuracy of the returns to the taxing authorities. It is Client's sole responsibility to keep and maintain Client's records.

In accordance with CPA's current document retention policy, CPA will retain CPA's work papers and Client's tax returns for a period of seven (7) years. After this time, these documents will no longer be available. Physical deterioration or catastrophic events may shorten the time which our records will be available. CPA's work papers and files are not a substitute for Client's original records. It is Client's sole responsibility to maintain and protect Client's original records for possible future use, including potential examination by the taxing authorities. It is understood and agreed that any and all work papers prepared by CPA shall remain the property of CPA.

CPA will use professional judgment in resolving questions where the tax law is subject to different interpretations between taxing authorities or is otherwise unclear. Unless otherwise instructed by Client, CPA will endeavor to resolve such questions in Client's favor.

CPA will have no obligation to perform any other work for Client than that specified in this Scope of Service. Any additional services requested by Client, and which CPA agrees to perform, shall be subject to additional fees.

2. IMPORTANT DATES

Personal Income Tax Returns must be filed by **April 15, 2024**. Please submit your information to CPA no later than **March 15, 2024** to avoid additional charges for Expedited Services and to ensure your Income Tax Return can be completed by the deadline.

An extension of time to file Client's tax returns may be requested at any time prior to April 15, 2024. Please note that an extension of time to file Client's tax returns does not mean an extension of time to pay tax liability. If Client knows or suspects that taxes are due, Client must pay that amount to the IRS and/or applicable state taxing authority by April 15, 2024 to avoid any late payment penalties and/or interest.

A timely extension will extend the due date to file Client's Income Tax Return to October 15, 2024. In such case, Client should have all information to CPA on or before August 15, 2024 to avoid additional charges for Expedited Services and to ensure your Income Tax Return is completed by the extended deadline.

3. FEES FOR ADDITIONAL SERVICES

Additional fees will be charged for the preparation of additional schedules necessary for the completion of Client's returns. There will be a \$150 additional fee if Client requests Expedited Services. Expedited Services will apply if Client provides his/her documents to CPA within 45 days of the Tax Return due date. There will be additional fees associated with any tax resolution assistance, including, but not limited to, payment plans/installment agreements, correspondence to the IRS related to underpayment or late payment penalties, IRS or State correspondence for adjustments relating to information not originally provided to our office, and/or Audits.

Client understands and acknowledges that there is always a possibility that its returns may be selected for review by tax authorities. Any proposed adjustments by the examining agency are subject to certain rights of appeal. If you request CPA to represent you for such appeal, additional fees will apply.

If additional services are necessary, CPA will contact Client before such services are performed with an estimate of the additional services required and obtain Client's written approval before commencing the additional work.

4. BILLING

Client authorizes CPA to apply the three hundred dollar (\$300) retainer to Client's final billing. If Client elects to have its credit card information on file with CPA (see attached Client Acknowledgement), Client authorizes CPA to charge the credit card account on file.

All charges for tax return preparation are due and payable prior to the release and filing of the return. No final tax return or related information will be released until Client's invoice has been paid in full.

All invoices shall be Due on Receipt, but in no event longer than thirty (30) days. All invoices that Client has not paid within thirty (30) are past due. Client agrees to pay CPA a one and one-half percent (1.50%) per month service charge on all past due balances. Any Client check that is returned or dishonored by the financial institution on which it is drawn will result in a twenty-five dollar (\$25.00) charge in addition to any service charges.

OTHER

Client agrees to be truthful and to cooperate with CPA in the preparation of Client's tax returns and to keep CPA informed of any changes to Client's information and to perform the obligations agreed to under this Letter of Engagement.

Client communication may consist of phone, email and sms text messaging. At anytime the client can opt out to receive email or sms messaging. Messaging from Peter Holtz CPA will only be for transactional purposes. Messaging could be as frequently as daily. Text messaging fees may apply.

Client agrees to pay CPA's invoices timely. Client understands that in the event of Client's non-cooperation or failure to make payments to CPA when due, CPA will terminate its services to Client. Upon termination or conclusion of CPA's services, all unpaid fees for services rendered by CPA shall be immediately due and payable.

This Engagement Letter shall be governed by and interpreted under the laws of the State of California.

This Engagement Letter constitutes the entire understanding between CPA and Client. No other agreement, statement, or promise made on or before the date of this Engagement will be binding on the parties. This Engagement Letter may be signed by the parties in counterpart and by facsimile with such facsimile signatures deemed the same as originals.

Should legal action become necessary to interpret or enforce this Engagement Letter, including collection actions by CPA to collect unpaid fees, the prevailing party shall be entitled to recover its reasonable attorneys' fees, expenses, and costs associated with such action.

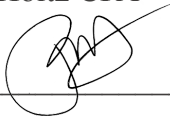
If any provision of this Engagement Letter is held by a court or other tribunal of competent jurisdiction to be unenforceable for any reason, in whole or in part, the unenforceable provision will be severable, with the remainder of the agreement remaining in effect.

This Engagement Letter may only be modified by a subsequent writing, signed by CPA and Client.

By signing below, Client agrees to Engage CPA and agrees to comply with the terms of this Engagement Letter.

Thank you for your business,

Peter Holtz CPA

A handwritten signature in black ink, appearing to read 'Peter Holtz', is written over a horizontal line.

Peter Holtz CPA, Inc.

CLIENT:

Signature

Date

CLIENT ACKNOWLEDGEMENT

I, _____, acknowledge that I received the 2023 Personal Tax Engagement Packet and have read through the document in its entirety. I agree on the terms listed and take full responsibility to get my tax documents to Peter Holtz CPA on a timely manner. I agree to pay the retainer (\$300) and any fees that are associated with completing my 2023 Personal Tax Return.

_____ Client's signature

_____ Client's printed name

_____ Date

CREDIT CARD INFORMATION

Credit Card Number: _____

Expiration: _____

CVV: _____