

Hewitt, Heerschap & Couch, PC
Certified Public Accountants
(719) 542-1287

January 2024

Dear Client:

We hope you all are looking forward to the new year. We appreciate our relationship with you and look forward to many more years.

As in prior years, we request that you read this agreement, **answer all items on the last page and sign, date and return the signed page**. You can either mail or email this back now or bring it with your tax information.

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. To ensure an understanding of our mutual responsibilities, we ask all clients to confirm the following arrangements.

We will prepare your 2023 federal and state income tax returns from information that you furnish to us. We will not prepare any tax returns except those identified above without your written consent. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. Upon request, we will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked. **If you would like a data organizer, please contact us by phone or send an email to aperse@hewittcouch.com and we will forward the organizer to you by mail or through our client portal.**

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. Although you do not need to bring in your backup documentation, you should retain all the documents that form the basis of your 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 the income tax returns and, therefore, you should carefully review them 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 or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as deemed necessary for preparation of the income tax returns. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

While preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent years. However, we have no responsibility to do so. We will take no action with respect to such recommendations. The responsibility to implement such strategies remains with you. If you request additional tax planning services, we will separately confirm this in writing and additional charges will apply for such services.

If the tax returns are filed using the married filing joint status, both spouses are clients of the firm under the terms of this agreement. Both acknowledge that any tax return information, including supporting documentation and any communications made to us by either of you in connection with the preparation of your joint returns, may be shared with either spouse without prior consent of the other.

Unless requested or due to software limitations, your returns will be electronically filed. If you are required to make balance due or quarterly estimated tax payments, they may be paid online through the tax agency's website or with the vouchers provided by our office. They will not be automatically scheduled, since once scheduled, they can't be changed.

If you are expecting a refund, it can be directly deposited to your account or mailed by the tax agency. It is your responsibility to update your bank account information before your return is electronically filed. Unless we are notified of a change, we will use the bank account information on file from last year.

Our preparation of your tax returns is intended solely for submission to the Internal Revenue Service and state taxing authorities for tax compliance. They are not intended for any other purpose. If they are used for any other reason, you agree to indemnify and defend us against any claims that arise from the unintended use. We will not respond to requests from banks, mortgage brokers or others for verification of any information reported on these returns.

The filing deadline for the tax returns is April 15, 2024. To meet this deadline, we need to receive the necessary information in our office no later than March 1st. If information is not received by then, we cannot guarantee that your returns will be filed by the original deadline. In this event, you should plan to have your returns extended.

If an extension of time to file is required, any tax due for 2023 must be paid with the extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties. The law provides various other penalties that may be imposed when taxpayers understate their tax liability.

If you receive an extension of time to file, the extended filing due date is October 15, 2024. To meet this deadline, we need to receive the necessary information in our office no later than September 13, 2024.

By signing below, you represent that the information you supply to us is accurate and complete to the best of your knowledge and that your expenses for meals, entertainment, travel, business gifts, charitable contributions, dues and memberships and vehicle use are supported by records as required by law. Please contact us if you would like further information regarding the recordkeeping requirements for these or other deductions.

Our fees for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. While we have attempted to keep our fees as low as possible, we are compelled to increase them this year. You can expect that our fees will be slightly higher than last year. All invoices are due and payable upon presentation. We will deliver your returns to you, and electronically file your returns, only after receiving payment of our fees. For your convenience we accept cash, checks, and credit cards.

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 a governmental tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred under a separate letter of engagement.

If the foregoing fairly sets forth your understanding of our agreement, please sign the enclosed copy of this letter in the space indicated at the bottom of the last page and return it to our office. **If applicable, both spouses must sign this letter of acknowledgement.**

We appreciate this opportunity to be of service. Please contact us if you would like to discuss this agreement with us.

Sincerely,

Hewitt Heerschap & Couch

CLIENT ATTESTATIONS

January 2024

We understand that the law imposes specific recordkeeping requirements for the business use of vehicles, business meals, and charitable donations.

By signing below, we acknowledge our understanding of these requirements, and have adequate records to document all such expenditures.

The IRS now wants to know about any crypto-currency transactions that you were involved in. This includes the purchase, sale or exchange of such currencies. Please indicate by circling the appropriate response:

I (we) DID / DID NOT engage in any cryptocurrency transactions during 2023

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Certain individuals with foreign bank accounts might be required to file Form 114-Report of Foreign Bank and Financial Accounts (FBAR) with the Department of the Treasury. Failure to comply may result in significant civil and criminal penalties. Please circle the appropriate response below:

I (we) hereby attest that we DID / DID NOT have any reportable foreign bank or financial accounts.

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We acknowledge that any information that Hewitt Heerschap & Couch, PC receives from one spouse that may impact the other will be made known to all parties; and, for that purpose, we waive the requirements of confidentiality among ourselves and Hewitt, Heerschap & Couch, PC.

Acknowledged by: _____ & _____

Please print name(s) _____ & _____

Date: _____