

Stan P Moore, CPA PLLC Engagement Letter – 2022

Date: _____

Subject: *Preparation of Business Tax Returns for year ending:* _____

Dear Business Client:*(CompanyName):* _____

Thank you for choosing **Stan P. Moore, CPA, PLLC** to assist with your tax preparation. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide. This engagement letter does not relate to, or include any taxpayers other than noted above and signed on next page

We will prepare the federal, state, and local income tax returns as you have designated in our Business Organizer. We will depend on management to provide the information we need to prepare complete and accurate returns and may ask management to clarify some items but will not audit or otherwise verify the data submitted. If extensions and/or other services are requested, additional fees apply.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documentation other data that form the basis of these returns as it 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 review them carefully before you sign them.

We will perform accounting services only as needed to prepare the tax returns, including amended (if required) returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will, of course, inform management of any material errors, fraud, or other illegal acts we discover. This engagement does not include the preparation of any financial statements.

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 render additional invoices for the time and expenses incurred. The law imposes penalties when taxpayers underestimate their tax liability. Please call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of your company, the alternative selected by management.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Billable time includes e-mails, phone calls, meetings, and time spent by our staff for you. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within ten (10) days. Tax filings and/or sending copies of returns will not be completed until final payment is rendered in full, including past due amounts, for this company and/or entities/persons under similar ownership control.

We also provide for Online Credit Card Payments on our electronic invoices.

There is a minimum fee of \$150.00 to file an extension (one federal, one state return) which will automatically be filed & invoiced if adequate information requested by us is not received in order to complete the tax return by the initial deadline. We will begin work on your tax return(s) after receipt of payment, signed engagement letter, organizer, and tax documents on a “first come, first serve” basis.

You are responsible for maintaining records, along with all supporting documents, as these items may later be needed to prove accuracy and completeness of a return.

Our engagement to prepare these tax returns will conclude with the delivery of the completed returns to management (if paper filing) or the signing by the tax matters partner, and the subsequent submittal, of the tax return (if e-filing). If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters partner should review all tax-return documents carefully before signing them. By signing, you authorize us to use information in this organizer & sent to us by you to authorize electronic signature authentication.

To affirm that this letter correctly summarizes the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us with your retainer payment. This will also acknowledge permission to include you on our email list which is sent to remind you of important tax considerations, changes in the tax code, and other relevant information, unless otherwise requested by you.

We appreciate your confidence in us. Please call if you have questions (919-233-0076).

Please note the following important items:

- 1) **We must receive the completed Business Organizer, payment, and this Signed Engagement Letter to begin work and complete your returns.**
- 2) **Appointment cancellations within 24 hours are subject to a \$150 cancellation fee.**
[Click here to Schedule an Appointment online!](#)
- 3) **Signing this Engagement Letter hereby affirms your completion of the Business Organizer provided for this tax year, review and acceptance of our “Fee Schedule & Billing Policies.”**
- 4) **All tax returns are “first come, first serve” so the earlier you deliver information the more likely for your returns to be filed timely.**

To upload tax information online [Click Here for Web Portal](#) or <http://www.stanmoorecpa.com/login/>
--- OR ---

Drop off or to our office (please use the black dropbox immediately inside to your left)

Sincerely,
STAN P. MOORE, CPA, PLLC

Business Name *(Please print company name)*

Signature

By: _____ *(Printed Name)*

_____ *(Title)*

_____ *(Tax Year)*



Schedule & Billing Policies

Current Rates & Payment Terms (as of 01/01/2022)

- ✓ Retainers are invoiced as a ***minimum estimate*** of services to be provided
- ✓ Fees are billed in minimum 15 minute increments for all services
- ✓ Fees billed against Retainer monthly or at completion of job
- ✓ Fees billed for **all** communication types (phone, email, face-to-face, internet)
- ✓ Payment terms are “due upon receipt”
- ✓ Payment methods include check, cash, or credit card
- ✓ Rates are subject to change
- ✓ ALL engagements require a minimum retainer of **\$500.00**, billed (in minimum increments of ¼ hour) at an hourly rate of:

IRS Matters & Litigation Services	\$ <u>250.00</u>
Stan Moore	\$ <u>200.00</u>
Staff services	\$ <u>185.00</u>
Bookkeeping / Admin	\$ <u>75.00</u>