



STAN P. MOORE CPA, PLLC
FINANCIAL 360®

Date: _____

Subject: *Preparation of Tax Returns for Tax Year:* _____

Dear Client: *Your Name(s):* _____
Print Name: Taxpayer

_____ *Print Name: Spouse*

Business Name(s): _____
Print Name: Business #1

_____ *Print Name: Business #2*

Thank you for choosing **Stan P. Moore, CPA, PLLC** to assist with your tax preparation. This letter confirms the terms of our engagement with you 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 your federal and state income tax returns (including extensions upon request) and general consulting you request, which are designated by you in our Tax Organizer package, and any amendments of those returns if required in the future. Tax extensions and the related calculations for estimated payments are subject to additional fees beyond the scope of preparing your final tax returns. **There is a minimum fee of \$150.00 to file an extension (one federal, one state return) which will automatically be filed if Retainers and all invoices are paid in full, and adequate information requested by us is not received in order to complete the tax return by the initial deadline. Tax Extensions do NOT extend the time to pay tax, so penalties and fees will be assessed for taxes not paid by the Initial Deadline.**

We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Online Organizer link will be sent to you and is required to prepare your returns. Your answers and communication with us will be relied upon to prepare your tax returns.

We provide a [Secure Portal](#) to provide documentation us electronically and also deliver tax returns to you. Failure to use our portal for electronic delivery will increase labor costs and cyber-security risks and you hereby agree to hold us harmless for any damages resulting from transmitting confidential data outside of our [Secure Portal](#).

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. We will deliver completed tax returns and vouchers via our [Secure Portal](#) after payment in full of all unpaid invoices (for you and entities within your control), documents signed, and reviewed with you by our staff.

We will perform accounting services only as needed to prepare your tax 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 you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover. This engagement does not include the preparation of any financial statements.

The law imposes penalties when taxpayers underestimate their tax liability. If 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 your behalf, the alternative you select.

Our fee will be based on the time required at standard billing rates (**see attached Fee Schedule**) plus out-of-pocket expenses. Billable time includes e-mails, phone calls, meetings, and time spent by our staff. Invoices are due and payable upon electronic delivery through our [Secure Portal](#) . 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 or entities/persons under similar ownership control. You should securely store your tax records indefinitely, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return.

Our engagement to prepare your tax returns will conclude with the delivery of the completed returns to you (if paper filing) or your signing, and the subsequent submittal, of your tax return (if e-filing). If you have not selected to e-file your returns with our office, or if you have requested Amended Tax Returns requiring paper-filing, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.



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If you agree with terms of this engagement, please sign the enclosed copy of this letter in the space indicated and return it to us with your retainer payment. **Please note the following important items below:**

- 1) We must receive the completed Personal Organizer, payment in full of all outstanding invoices, and this Signed Engagement Letter to begin work and complete your returns on first-come first-serve basis.
- 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 Personal Organizer provided for this tax year, review and acceptance of the “Fee Schedule & Billing Policies.”
- 4) Information provided to us from you will be used for your “electronic signature” authentication
- 5) We will provide completed tax returns to you via our [Secure Portal](#) available for 60 days
(You must authorize us in writing if tax returns are to be made available to third parties)

If you drop off documents to our office, please use the black locked dropbox immediately inside the door to your left and leave us a message that it has been done.

Sincerely,

STAN P. MOORE, CPA, PLLC

Please Sign & Date Below:

(Both spouses must sign for preparation of joint returns.)

Taxpayer: _____
(Please **SIGN**, as individual and with authority for Business(es), if applicable)

Spouse: _____
(Please **SIGN**, as individual and with authority for Business(es), if applicable)

Date: _____

Tax Year: _____



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Fee Schedule & Billing Policies

Current Rates & Payment Terms (as of 01/01/2023)

- ✓ 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, ACH draft, or credit card
- ✓ Invoices are sent via email and payable online
- ✓ Rates are subject to change
- ✓ Services rendered will not be available until payment in full and all required documents are signed
- ✓ 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>