



## 2024 Individual Income Tax Return Engagement Letter

This letter is to confirm the terms of our engagement and the nature and extent of the services ABLRE TAX will provide.

### Tax Preparer Responsibilities

1. We will prepare and electronically file your 2024 Federal and resident state Individual Income Tax Form 1040 and related schedules based on information you provide. This engagement does not include any audit or examination of the data you submit although we may ask you to clarify some information.
2. Our services are not intended to determine whether you have filing requirements in additional taxing jurisdictions. If based on information you provide, we believe you have a filing requirement in any other state/locality, we will contact you for approval to prepare such tax return(s).
3. The engagement to prepare your 2024 tax returns terminates upon delivery of your completed income tax returns and original documents to you. We will provide a copy of your tax returns to you either via the secure web portal or in paper form. Store your supporting documents and copies of your tax returns in a secure place for at least seven years. Additional copies requested in the future will incur additional charges.
4. It is our policy to keep records related to this engagement for three years after which they are destroyed. We do not keep any original client records.
5. In accordance with federal law, we are prohibited from providing confidential information or copies of tax returns to anyone other than you without your specific written authorization. To comply with these regulations, we will provide copies of tax returns only to you. Third parties may request that we provide some verification of income, employment, or tax filing status for you. We are unable to do so. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.
6. Fees charged for tax preparation **do not include tax planning or responding to taxing authorities or third parties. These services require a separate engagement and incur additional fees.**

### Taxpayer Responsibilities

1. You are responsible for providing all information required for the preparation of complete and accurate tax returns. We rely on your representation that we have been informed of **all income received**, including barter, cryptocurrency, cash-based revenue, gambling, and all other income, whether received in person, in-kind or electronically. These include, but are not limited to W-2s, 1099s, K1s, 1098s, 1095s, receipts, business assets sold or taken out of service, and similar items. You also confirm that you have filed all required W-2s, W-3s and 1099s. All provided documents will be returned to you. It is your responsibility to maintain, in your records, the documentation necessary to support the income/deductions data used in the preparation of your tax returns, including substantiation of auto, travel, and related expenses and the required documents to support charitable contributions. In the event your return is audited, you are responsible for verifying the items reported.
2. We must receive all your information by **March 21st** to complete your return in a timely manner. Information received after that date may require your return to be extended and completed after the April 15th due date.
3. We do not automatically file tax extensions. You must notify us in writing, email, or fax prior to **March 21st** if you want us to file an extension. Any tax due must be paid with the extension; underpayment of taxes will incur penalties and interest. If extended, we must receive all information by **September 19th**.
4. It is your responsibility to carefully examine and verify the information in your completed tax returns is true and accurate before signing them. ABLRE TAX is required to e-file returns within 3 days of receipt of the signed Form 8879 and cannot hold signed returns.

5. All invoices are due and payable when the returns are completed. **Fees must be paid before your tax returns are delivered to you or e-filed for you.**
6. US citizens and certain other individuals are required to report worldwide income on their tax returns. In addition, there are reporting requirements for taxpayers who have a financial interest in or signature authority over financial accounts located in a foreign country or with other foreign corporation associations. This may include filing Form FinCen 114, Form 8938 with your 1040, or other forms. By your signature below you **accept responsibility** for informing us of such relationships and agree to provide us with all information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.
7. In 2021, Congress enacted a law that created a new beneficial ownership information (BOI) reporting requirement. Starting January 2024, this report is required for many entities as part of the U.S. government’s efforts to address financial crimes. Companies that are required to report (reporting companies) include corporations, limited liability companies (LLCs), companies that were created under state or tribal law, or foreign companies registered to do business in the U.S. A separate report must be submitted for each registered entity. Any assistance by ABLRE TAX in the preparation/filing of these BOI reports require a separate engagement and will incur additional fees.

Other Items

1. In the interest of facilitating service to you, we use a secure web portal. Your access to files maintained on the portal are password protected and time-limited, after which the files will be electronically deleted. Download and save a copy for your files. We use a 3<sup>rd</sup> party service provider that has established procedures and controls designed to protect client confidentiality and maintain data security. While we use our best efforts to keep communications confidential, you recognize and accept that we have no control over unauthorized interception once they have been sent. You consent to our use of these devices during this engagement.
2. In connection with this engagement, we may communicate with you and others via email. As emails can be intercepted and read, disclosed, or misdelivered, we specifically disclaim and waive any liability or responsibility whatsoever for the interception or unintentional disclosure of emails. **DO NOT SEND CONFIDENTIAL INFORMATION VIA UNENCRYPTED EMAIL** and do not ask us to do so.
3. In recognition of the relative risks and benefits of this agreement, you agree, to the fullest extent permitted by law, to limit the liability of ABLRE TAX to you for any and all claims, costs, and damages of any nature whatsoever not to exceed the total fee for services rendered under this agreement. Both parties agree that there is a one-year limitation period to bring claim against ABLRE TAX for errors and omissions. The one-year period commences upon the date of the tax professional’s signature on the tax returns covered by this engagement letter.

By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities and that you understand our responsibilities in preparing your tax returns as explained above. For a joint return, both taxpayers must sign.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.  
Sincerely, ABLRE TAX Associates

<b>Printed Name:</b> _____ <b>Date</b> _____	
_____ <b>Taxpayer Signature</b>	_____ <b>Spouse Signature</b>
Taxpayer Email Address: _____ @ _____	
Spouse Email Address: _____ @ _____	