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Tax Preparation Letters
Individual Engagement Letter

[DATE]

[CLIENT]
[CLIENT ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [CLIENT]:

This confirms that you have engaged us to prepare your federal and state [TAX RETURN] for [TAX YEAR]. The fee for services is [AMOUNT]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your understanding by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your tax affairs and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [CLIENT]
(Agreement on file)

Business Engagement Letter

[DATE]

[CLIENT]
[CLIENT ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [CLIENT AGENT]:

This confirms that you have engaged us to prepare your federal and state [TAX RETURN] for [TAX YEAR]. The fee for services is [AMOUNT]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your agreement by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your tax affairs and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [CLIENT AGENT] on behalf of [CLIENT]
(Agreement on file)

Estate Engagement Letter

[DATE]

[TRUSTEE]
[ESTATE NAME]
[TRUSTEE ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [TRUSTEE]:

This confirms that you have engaged us to prepare your federal and [STATE][TAX RETURN] of [ESTATE NAME] for [TAX YEAR]. The fee for services is [AMOUNT]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your agreement by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your tax affairs and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [TRUSTEE] on behalf of [ESTATE NAME]
(Agreement on file)

Trust Engagement Letter

[DATE]

[TRUSTEE]
[TRUST NAME]
[TRUSTEE ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [TRUSTEE]:

This confirms that you have engaged us to prepare your federal and [STATE][TAX RETURN] of [TRUST NAME] for [TAX YEAR]. The fee for services is [AMOUNT]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your agreement by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your tax affairs and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [TRUSTEE] on behalf of [TRUST NAME]
(Agreement on file)

Other Tax Services

Representation with IRS audit

[DATE]

[CLIENT]
[CLIENT ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [CLIENT]:

This confirms that you have engaged us in connection with the Internal Revenue Service audit of your [TAX YEAR][TAX RETURN].

Specifically, we will:

1. Evaluate your records and prepare a response to the Internal Revenue Service;
2. Respond to the Internal Revenue Service representatives to determine the scope and timing of the audit;
3. Communicate with the Internal Revenue Service on your behalf to resolve the tax controversy.

This engagement covers only these tax returns and tax years. The fee for services is [AMOUNT]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your agreement by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your tax affairs and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [CLIENT]
(Agreement on file)

Representation with state tax audit

[DATE]

[CLIENT]
[CLIENT ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [CLIENT]:

This confirms that you have engaged us in connection with the [STATE] audit of your [TAX YEAR][TAX RETURN].

Specifically, we will:

1. Evaluate your records and prepare a response to the state tax authorities;
2. Respond to the state tax representatives to determine the scope and timing of the audit;
3. Communicate with the state tax representatives on your behalf to resolve the tax controversy.

This engagement covers only these tax returns and tax years. The fee for services is [AMOUNT]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your agreement by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your tax affairs and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [CLIENT]
(Agreement on file)

Practices, Policies and Procedures Addendum – Tax Services

Terms of the Engagement

This additional information is included in the agreement between the firm (“us” or “we”) and you, the client.

1.1 The Engagement

The terms in the engagement letter and in this addendum are the entire agreement to hire us to do the tasks listed in the engagement letter. This is called *the engagement*. Once the engagement starts, this agreement will be retroactive to the date we first provided services under the engagement letter.

1.2 When the engagement starts.

The engagement starts when you click *accept* to sign this letter and authorize payment of the [REFUNDABLE]/[NON REFUNDABLE] deposit. Once we get started, we may discover that you have other tax obligations in addition to those listed in the engagement letter. We will let you know if you have other tax obligations and can do additional work if needed, but we will need to sign a new engagement letter.

1.3 Your responsibilities.

We may provide an organizer to assist you in collecting your tax information. It is your responsibility to keep documents and records supporting the information reported on the tax return.

You agree to give us the information we need to prepare your tax return. We may in good faith rely on information from you or from anyone else who gives us information on your behalf without having to verify it. However, professional standards require us to make reasonable inquiries if any of the information seems to be incorrect, incomplete or inconsistent with other information. In this case, we may need to take reasonable steps to determine the correctness of the information before we can finish the tax return. We will not otherwise verify the information you give to us. We rely on you to be truthful and forthcoming.

Owning or having signing authority over foreign accounts may require you to file additional disclosure forms with the IRS. You specifically agree to provide us with all information about any financial interests or signing authority related to foreign financial accounts, foreign trusts or pension accounts, corporations, partnerships, real estate or other assets outside of the United States. We assume no responsibility for any penalties for failing to disclose foreign interests if you don't give us complete and accurate information.

If you have any questions about whether or not you must report a foreign item, please contact us in writing and we can help you determine if these rules apply to you. You are required to sign the tax returns or an efile authorization (IRS Form 8879) to confirm that it is complete and accurate. It is therefore important to carefully review the tax returns before you approve and authorize filing. We are not responsible for inaccurate, missing, or inadequately supported information, nor for any additional taxes, penalties or interest assessed as a result.

You also agree to keep us updated with your most current contact information, to pay our bills on time, and to tell us if you receive any letters or notices from the tax authorities. You are welcome to consult with other tax professionals at any time.

1.4 Management's Responsibilities.

You are responsible for management decisions, operations and internal controls for all businesses. Managers are responsible for maintaining complete and accurate financial records, including specific records required for travel, meals, gifts and entertainment expenses.

1.5 Our responsibilities.

We agree to do the tasks listed in the engagement letter. You are hiring the firm and we can't promise that any particular person will be working on your tax return. We will keep you updated about progress and will report back to you if you have questions about how it's going.

1.6 Limits on the engagement.

Our work can only be used for the purposes of this engagement. If you want to use our work for any other reason, you will need to get our permission in writing. Additionally, you may only rely on our tax advice if it is provided to you in writing.

We will not determine whether you are required to file any other tax return whether in this tax jurisdiction or any other jurisdiction.

Everything on the tax return needs to be supported by the tax laws. If a tax law isn't clear, we will use an interpretation that has the most benefit to you. This interpretation may need to be disclosed on the tax return. If you disagree with us about whether it needs to be disclosed, we will need to end the engagement.

This engagement is limited to ten months only and will end on its own terms (see paragraph 1.7) or automatically unless we renew it in writing.

1.7 When the engagement ends.

The engagement ends when we finish the work described in the engagement letter or when either of us give notice that we're ending it ahead of time. For tax returns, we finish the work when the return is filed with the taxing authorities.

You can end the engagement by giving us ten days' notice in writing. We can end the engagement at any time by giving you notice in writing. A flat fee engagement is payable in full if you end the engagement. If we end the engagement, however, the amount payable is proportionate to the time spent working on the engagement compared to the time for the engagement overall.

For an hourly engagement, all the fees and expenses up to the notice date still need to be paid regardless of who ends the engagement.

You agree to let us make copies of your file for our records at the end of the engagement. The expenses and any time needed to wrap up your file are billable and need to be paid like any other invoice. For example, it will probably take some work to get your file ready to return to you and, if you want, we can help you transfer your file to another tax professional.

Fees and Expenses

2.1 Our fees.

Engagements are charged hourly or by a flat fee. Hourly fees are billed by the tenth of an hour (0.1). All tasks related to the engagement are considered billable time, including email and telephone calls. If more than one person is working on the engagement at the same time, or if there is a meeting about the engagement, everyone involved will bill for the time. We reserve the right to bill for waiting time or travel time, if needed, but we will make this decision on a case-by-case basis.

Our hourly rates are listed on the engagement letter. If we raise our rates during the engagement, we will give you thirty days' notice before we charge you the higher rate.

Flat fee engagements won't exceed the agreed amount. If we give you an estimate for an hourly engagement, we cannot guarantee that we will finish the work within a certain amount of time or for less than our fee estimate. However, we will let you know ahead of time if it looks like the fees for the engagement will be more than expected.

2.2 Costs and expenses.

You give us permission to incur those costs and expenses that we think are necessary to finish the engagement, within reason. These may include, for example, fees charged for e-filing or to electronically process the tax return. Printing is charged at [RATE2] per page and copying at [RATE1] per page. Whether or not we bill for travel time, we will bill for travel expenses at our cost or by using a standard mileage rate. This includes parking, tolls and similar travel expenses.

We may need to be a witness or may need to produce information if you are involved in a lawsuit. If this is the case, you agree to reimburse us for the fees, expenses and costs of appearing as a witness or responding to the requests for information.

2.3 Experts.

Some engagements require a Qualified Appraiser or other experts. In this case, we will let you know. If an expert is needed and you don't hire one, we will terminate the engagement.

2.4 Bills.

We will send you a total bill at the end of the engagement that shows the deposit as a credit to your account. We may send bills for work in progress and, if you ask, we will bill you monthly. We will always send a bill within ten days, if you request one. All of our bills are due and payable when received and are considered late if not paid within ten days.

2.5 Late or unpaid bills.

We reserve the right to stop work and end the engagement if you don't pay our bills. Late bills are charged interest of [RATE%] per month. You are responsible for our costs if we have to take legal action against you to collect our fees.

Notices and Policies

3.1 Confidentiality.

We will keep all of your information confidential and will not disclose it to anyone without your permission unless required by law. In some cases, your communications with us are legally protected from the IRS using it as evidence against you if they audit your return. We will do everything possible to protect your legal rights and you specifically give us permission to bill you for the time needed to preserve your legal rights.

3.2 Electronic Communications.

Most of our communication with you will be through e-mail and electronic devices. These can be intercepted or misdirected. If this happens, we aren't responsible and specifically disclaim liability if it causes an accidental disclosure. You agree that this disclaimer of liability means we are not responsible for any kind of legal damages caused by an unauthorized use of email information.

3.3 E-filing.

The IRS requires us to file tax returns electronically, or e-file. You will need to contact us immediately if you want to make arrangements to file a tax return on paper instead of filing electronically.

3.4 Third parties.

We may hire outside help like an e-filing service for some parts of the engagement. These are called third party service providers. They can't make any decisions about your tax returns and they agree to be held to our firm's standards of confidentiality.

3.5 Your records.

Any original records will be returned to you at the end of the engagement, if not sooner. You should keep your tax returns and the supporting records for at least seven years. Any information about capital transactions should be kept indefinitely.

We will keep a copy of your file after the end of the engagement. This is for our purposes, however, and you shouldn't rely on us to keep copies for you. All records are destroyed after seven years.

Legal

4.1 Notices

All notices related to the engagement need to be in writing and sent by mail. Email or fax is also acceptable so long as the notice is also followed up with a letter, in which case the notice date will be the date of the email or fax transmission.

4.2 Entire agreement.

The engagement letter and the terms in this attachment are the entire agreement of the parties. Any conversations, promises, representations, estimates, of any kind, whether in writing or not, are not enforceable because only this written agreement and the engagement letter contain the entire agreement. Our agreement can only be changed in a writing signed by both of us. If any part of the agreement is unenforceable for whatever reason, the rest of the agreement will still be valid and enforceable.

4.3 Disclaimers.

Our remarks are expressions of professional opinion only and we have made no promises or guarantees about your tax situation.

4.4 Limitation of liability.

This engagement has risks and benefits to you, the taxpayer, and to us, the tax preparers. You agree that the risks assumed by each of us have been allocated fairly. Therefore, you agree to limit our liability to you for any and all claims, losses, costs and damages of any kind so that the total liability shall not be more than the amount of the fees under this agreement. You agree that this limitation will apply to any liability or legal action against us, unless prohibited by law.

In addition, you agree that the statute of limitations for any liability will be one year from the last date any work was performed for you under this agreement or one year from the date of a letter terminating this engagement, whichever is earlier.

4.3 Disclaimers.

Our remarks are expressions of professional opinion only and we have made no promises or guarantees about your tax situation.

Dispute Resolution

5.1 No litigation option.

This section is about how disputes between us will be resolved. Litigation can be expensive, and it may take a long time to resolve a dispute in court. Alternative Dispute Resolution (ADR) refers to mediation, arbitration and similar processes that can be used instead of litigation.

An agreement to use arbitration waives the right to a jury trial. To make sure you understand that you are waiving a legal right, we ask that you specifically agree to this part of the agreement by entering your initials when you accept the engagement. This will waive jury trial and elect arbitration, instead.

Mediation.

Before instituting any judicial action, arbitration, or other proceeding arising out of this agreement, the party who wants to initiate the action (the "Complaining Party") must make a good faith attempt to mediate as described in this paragraph.

First, the Complaining Party needs to send the other party (the "Responding Party") a written notice explaining the dispute, a summary of the facts, and a statement asking for mediation. This is called the Mediation Notice. The Mediation Notice needs to name a mediator.

If the Responding Party does not agree with the Complaining Party's choice of a mediator, then the parties will ask that a recognized arbitration service pick a mediator from its panel within ten (10) days after receiving the Mediation Notice. Within thirty (30) days after the mediator is chosen, the parties need to schedule and attend a mediation to attempt a good faith resolution to the dispute. The Complaining Party is responsible for paying the fee to start mediation, but the cost of mediation, including attorneys' fees, will be negotiated and divided between the parties according to a final settlement agreement.

Finally, if the mediation does not resolve the dispute or if the Responding Party refuses to attend, the Complaining Party can then start arbitration. (This paragraph does not apply if the Complaining Party needs a temporary restraining order or preliminary injunction in order to avoid irreparable harm or injury).

Arbitration.

If anyone starts a judicial action, arbitration, or other proceeding without first sending a Mediation Notice, then the other party can stay the action and request a Mediation Notice from the Complaining Party.

Otherwise, if the dispute is not resolved by mediation, the parties agree to use a recognized arbitration service for binding arbitration instead of litigation. Arbitration will be held in the county where this engagement was performed and conducted according to the arbitrator's rules under state law.

Each party will pay their own costs but the arbitrator will decide whether any of the costs should be reimbursed by the other side.

The arbitrator's decision will be limited to monetary damages only, meaning contractual damages, out-of-pocket expenses, and costs of any corrective action relating to the dispute. There will be no punitive or exemplary damages allowed and the arbitrator will not make a decision about injunctions or other equitable (non-monetary) requests. The final decision may be recorded as a judgment in any court that has jurisdiction over the dispute.

Therefore, only (1) a request for a judicial review of arbitration proceedings, or (2) recording a notice of pending action for an attachment, receivership, injunction, or other provisional remedy will be allowed.

NOTICE: BY INITIALING IN THE SPACE BELOW YOU ARE AGREEING TO HAVE ANY DISPUTE ARISING OUT OF THE MATTER INCLUDED IN THE DISPUTES PROVISION DECIDED BY NEUTRAL ARBITRATION AS PROVIDED BY STATE LAW AND YOU ARE GIVING UP ANY RIGHTS YOU MIGHT POSSESS TO HAVE THE DISPUTE LITIGATED IN A COURT OR BY JURY TRIAL. BY INITIALING IN THE SPACE BELOW YOU ARE GIVING UP YOUR JUDICIAL RIGHTS TO DISCOVERY AND APPEAL, UNLESS THOSE RIGHTS ARE SPECIFICALLY INCLUDED IN THE DISPUTES PROVISION. IF YOU REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO THIS PROVISION, YOU MAY BE COMPELLED TO ARBITRATE PURSUANT TO STATE STATUTE. YOUR AGREEMENT TO THIS ARBITRATION PROVISION IS VOLUNTARY.

WE HAVE READ AND UNDERSTAND THE ABOVE PARAGRAPH 5.1 AND AGREE TO WAIVE OUR RIGHT TO A JURY TRIAL IN FAVOR OF SUBMITTING DISPUTES TO NEUTRAL ARBITRATION.

CLIENT _____

ACCOUNTANT [NAME]

Client Letters – Tax Services

Non-Engagement Letter

[DATE]

[CLIENT]

[CLIENT ADDRESS]

Re: Non-engagement of Professional Services

Dear [CLIENT]:

As you know, we discussed whether I will prepare your [YEAR][TAX RETURN].

I appreciate the opportunity to work with you and, regrettably, I am unable to assist you in this matter at this time.

In declining to work with you, I am not expressing an opinion about your taxes. I encourage you to seek a second opinion if you wish to do so.

There may be critical tax deadlines or other time-sensitive issues. I recommend that you contact another accountant for assistance as soon as possible.

Thank you again for the opportunity to review your matter. Please contact me if you would like to discuss this further and I hope you will consider using my firm for future accounting services.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Disengagement Letter

[DATE]

[CLIENT]
[CLIENT ADDRESS]

Re: Disengagement of Professional Services

Dear [CLIENT]:

[ACCOUNTANT] was engaged by [CLIENT] to prepare the [YEAR][TAX RETURN]. This letter is notice and confirmation that [ACCOUNTANT] has terminated the engagement effective [DATE].

It's possible that the services described in the engagement letter are incomplete. We have no further obligation with respect to these services and all unfinished work product is being returned to you "as is."

Tax matters are time sensitive. Your legal rights may be affected by deadlines and statutes of limitations. We strongly encourage you to consult with another accountant immediately.

All original documents [HAVE BEEN]/[WILL BE] returned to you. We will promptly return any or all the records that are necessary for you to comply with your tax obligations. If you would like us to transfer your tax file to another professional, you must consent to the disclosure of your tax information by completing the authorization form (below).

[There is no balance due on your account.] [OR] [There is an unpaid balance for professional services in the amount of \$[AMOUNT]. All unpaid fees are due as of the termination date, above.

Please contact our offices if you would like to discuss this further.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

CONSENT TO DISCLOSE TAX INFORMATION

I, [CLIENT], authorize [ACCOUNTANT]/[ACCOUNTING FIRM] to disclose my tax information, including income tax returns to [FILL IN THE BLANK].

[CLIENT][DATE]

Closing Letter

[DATE]

[CLIENT]
[CLIENT ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [CLIENT]:

This letter is to confirm that we have completed the [YEAR][TAX RETURN] engagement.

There is a balance due of [\$AMOUNT].

All documents and records will be handled according to the document retention policy described in our engagement letter.

It was a pleasure to assist you with and I'll look forward to working with you again in the future.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

[Conflict of Interest Informed Consent]

[DATE]

[CLIENT]
[CLIENT ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [CLIENT]:

This letter discusses the possibility for conflict of interests that may arise when representing more than one client.

A conflict of interest exists if the representation of one client is directly averse to another client, or there is a significant risk that representation of one or more clients will be materially limited by our responsibilities to someone else.

In my opinion, there is no current conflict of interest. However, representing more than one client has the potential for a conflict of interest in the future.

If a conflict later arises and the conflict impairs our ability to provide competent and diligent representation to each client affected by the conflict, we will need to end the engagement. Otherwise, we can continue the engagement if each affected client waives the conflict of interest and gives written consent to proceed.

All communications when representing multiple clients will be confidential within the engagement but will not be confidential among the parties to the engagement.

By signing this agreement, you acknowledge the potential for a conflict of interest; and you consent to the potential conflict of interest knowing that there is no confidentiality among the multiple parties. This means there is no way to prevent our communications from being disclosed to any parties to the engagement.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

CONSENT TO CONCURRENT REPRESENTATION

I, [CLIENT], acknowledge that there are multiple parties to this engagement. I understand that there is no expectation of confidentiality among the parties and, therefore, no way to prevent disclosure to any party to the engagement. Furthermore, I understand that a potential conflict of interest may arise in the future and consent to proceeding with this engagement subject to the potential conflict.

[CLIENT][DATE]

Accounting & Consulting Services

Bookkeeping

[DATE]

[CLIENT]

[CLIENT ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [CLIENT]:

This confirms that you have engaged us to perform the following services for you each [WEEK/MONTH/QUARTER]. These services will begin [MONTH][YEAR].

[Record income and receipts based on your cash reports and deposits]

[Record cash disbursements and record expenses]

[Write adjusting journal entries, as needed]

[Reconcile bank accounts]

[Prepare vendor checks for signature]

[Prepare payroll checks for signature]

[Maintain a general ledger]

[Prepare payroll tax returns]

[Other bookkeeping services]

[At the end of the year, we will also]

[Prepare forms W-2 and W-3]

[Prepare forms 1099]

The fee for bookkeeping services is [AMOUNT/MONTH]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your understanding by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your accounting and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [CLIENT]
(Agreement on file)

Preparation of Financial Statements – SSARS No. 21

[DATE]

[Board of Directors]/[CLIENT]
[CLIENT ADDRESS]

Re: Preparation of [YEAR] Financial Statements

Dear [Board Members]/[CLIENT]:

This confirms that you have engaged us to prepare [ANNUAL][INTERIM] balance sheets, statements of income, statements of retained earnings, and statements of cash flows of [CLIENT] for the year ending [FYE DATE].

The fee for our services is [AMOUNT/MONTH]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your understanding by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your accounting and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [DIRECTOR]/[CLIENT]
(Agreement on file)

[DATE]

[Board of Directors]/[CLIENT]
[CLIENT ADDRESS]

Re: Review of [YEAR] Financial Statements

Dear [Board Members]/[CLIENT]:

This confirms that you have engaged us to [PREPARE and] review the balance sheets, statements of income, statements of retained earnings, and statements of cash flows of [CLIENT] for the year ending [FYE DATE].

The fee for our services is [AMOUNT/MONTH]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your understanding by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your accounting and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [DIRECTOR]/[CLIENT]
(Agreement on file)

Audit

[DATE]

[Board of Directors]/[CLIENT]
[CLIENT ADDRESS]

Re: Audit of [YEAR] Financial Statements

Dear [Board Members]/[CLIENT]:

This confirms that you have engaged us to [PREPARE and] audit the balance sheets, statements of income, statements of retained earnings, and statements of cash flows of [CLIENT] for the year ending [FYE DATE].

The fee for our services is [AMOUNT/MONTH]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your understanding by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your accounting and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [DIRECTOR]/[CLIENT]
(Agreement on file)

Consulting Services

[DATE]

[CLIENT]
[CLIENT ADDRESS]

Re: Audit of [YEAR] Financial Statements

Dear [CLIENT]:

This confirms that you have engaged us for consulting services. Specifically, we will:

[SCOPE OF SERVICES]

[At the conclusion of this engagement we will provide a written report to you.]

The fee for our services is [AMOUNT/MONTH]/[HOURLY FEE and FEE SCHEDULE].

This letter and the related policies, procedures and practices, which are incorporated into this letter, are intended to prevent any misunderstandings. Please read it carefully and confirm your understanding by entering your initials where indicated. We require an advance fee deposit of [AMOUNT]. Please enter your payment information to pay the advance fee and check the box to sign this agreement.

Please call or email our office if you would like to discuss this further. It is our pleasure to assist you with your accounting and we look forward to our working together.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Executed [DATE] by [CLIENT]
(Agreement on file)

Practices, Policies and Procedures Addendum – Accounting & Consulting Services

Terms of the Engagement

This additional information is included in the agreement between the firm (“us” or “we”) and you, the client.

1.1 The Engagement

The terms in the engagement letter and in this addendum are the entire agreement to hire us to do the tasks listed in the engagement letter. This is called *the engagement*. Once the engagement starts, this agreement will be retroactive to the date we first provided services under the engagement letter.

1.8 When the engagement starts.

The engagement starts when you click *accept* to sign this letter and authorize payment of the [REFUNDABLE]/[NON REFUNDABLE] deposit. Once we get started, we may discover other items that may need to be addressed in addition to those tasks listed in the engagement letter. We will let you know if there are other items that need to be addressed and can do the additional work if needed, but we will need to sign a new engagement letter.

1.9 Your responsibilities.

You are responsible for letting us know about known or suspected fraud that would affect this engagement. Although we will let you know if we find anything unusual, you cannot rely upon us to find errors, irregularities, illegal acts or fraud. Most importantly, you are solely responsible for making sure you and your company are complying with the law.

You agree to give us the information we need to complete our work and to give us unrestricted access to your financial and business records, including login credentials to any accounting software and an opportunity to talk with anyone that may have information that we need for our work. Although professional standards require us to look at some details more closely than others, we will not audit or otherwise review your financial records for accuracy or completeness. We rely on you to be truthful and forthcoming.

[BOOKKEEPING - From time to time, we will give you a general ledger account listing. You are responsible for letting us know if any of the entries need to be changed.]

[FINANCIAL STATEMENTS / REVIEW / AUDIT – During the course of the engagement, we may suggest adjusting journal entries or advise you about accounting principles, but you have final responsibility for the financial statements].

You also agree to keep us updated with your most current contact information and to pay our bills on time. You are welcome to consult with other accounting professionals at any time.

1.10 Management’s Responsibilities.

You are responsible for management decisions, operations and internal controls. Managers are responsible for maintaining complete and accurate financial records, including specific records required for travel, meals, gifts and entertainment expenses.

1.11 Our responsibilities.

We agree to do the tasks listed in the engagement letter. You are hiring the firm and we can't promise that any particular person will be working on your tax return. We will keep you updated about progress and will report back to you if you have questions about how it's going.

[REVIEW / AUDIT – At the end of the engagement, we will issue a review report to the board of directors. Although we expect to issue an unmodified report, we may need to issue a report with additional information about unusual or extraordinary items.]

1.12 Limits on the engagement.

Our work can only be used for the purposes of this engagement. If you want to use our work for any other reason, you will need to get our permission in writing.

[BOOKEEPING - We will not prepare financial statements. Any additional accounting services, including the preparation of financial statements, will require a separate engagement letter].

[FINANCIAL STATEMENTS – This engagement is only for the preparation of financial statements. We will follow the American Institute of Certified Public Accountants (AICPA) Statements on Standards for Accounting and Review Services (SSARS) for this engagement.

We will not perform any procedures to test the accuracy and completeness of your records and we will not examine your internal controls.

Without these procedures and tests, we cannot express an opinion about the financial statements. Accordingly, we will not write a report or otherwise express an opinion.]

[REVIEW - We will follow the American Institute of Certified Public Accountants (AICPA) Statements on Standards for Accounting and Review Services (SSARS) for this engagement.

We will not test internal controls or examine your records. Without these procedures and tests, we cannot know whether the financial statements are free of material misstatement. We will only be able to give limited assurance about whether we know of any material changes that should be made to the financial statements so that they conform to the accounting principles.]

[AUDIT - We will follow Generally Accepted Auditing Standards (GAAS) for this engagement. The purpose of our procedures is to obtain reasonable assurances about whether the financial statements are free of material misstatement and that they conform to Generally Accepted Accounting Principles (GAAP). It is possible that there are material misstatements that we will not uncover with our procedures.]

This engagement is limited to one year and will end automatically unless we extend it in writing.

1.13 When the engagement ends.

The engagement ends when we finish the work described in the engagement letter or when either of us give notice that we're ending it ahead of time. You can end the engagement by giving us ten days advance notice in writing. We can end the engagement at any time by giving you notice in writing.

A flat fee engagement is payable in full if you end the engagement. If we end the engagement, however, the amount payable is proportionate to the time spent working on the engagement compared to the time for the engagement overall.

For an hourly engagement, the fees and expenses up to the notice date still need to be paid regardless of who ends the engagement.

You agree to let us make copies of your file for our records at the end of the engagement. The expenses and any time needed to wrap up your file are billable and need to be paid like any other invoice. For example, it will probably take some work to get your file ready to return to you and, if you want, we can help you transfer your file to another accountant.

Fees and Expenses

2.1 Our fees.

Engagements are charged hourly or by a flat fee. Hourly fees are billed by the tenth of an hour (0.1). All tasks related to the engagement are considered billable time, including email and telephone calls. If more than one person is working on the engagement at the same time, or if there is a meeting about the engagement, everyone involved will bill for the time. We reserve the right to bill for waiting time or travel time, if needed, but we will make this decision on a case-by-case basis.

Our hourly rates are listed on the engagement letter. If we raise our rates during the engagement, we will give you thirty days' notice before we charge you the higher rate.

Flat fee engagements won't exceed the agreed amount. If we give you an estimate for an hourly engagement, we cannot guarantee that we will finish the work within a certain amount of time or for less than our fee estimate. However, we will let you know ahead of time if it looks like the fees for the engagement will be more than expected.

2.2 Costs and expenses.

You give us permission to incur those costs and expenses that we think are necessary to finish the engagement, within reason. These may include, for example, fees charged for online subscription services or third-party service providers. Printing is charged at [RATE2] per page and copying at [RATE1] per page. Whether or not we bill for travel time, we will bill for travel expenses at our cost or by using a standard mileage rate. This includes parking, tolls and similar travel expenses.

We may need to be a witness or may need to produce information if you are involved in a lawsuit. If this is the case, you agree to reimburse us for the fees, expenses and costs of appearing as a witness or responding to the requests for information.

2.3 Experts.

Some engagements require a Qualified Appraiser or other experts. In this case, we will let you know. If an expert is needed and you don't hire one, we will terminate the engagement

2.4 Bills.

We will send you a total bill at the end of the engagement that shows the deposit as a credit to your account. We may send bills for work in progress and, if you ask, we will bill you monthly. We will always send a bill within ten days, if you request one. All of our bills are due and payable when received and are considered late if not paid within ten days.

2.5 Late or unpaid bills.

We reserve the right to stop work and end the engagement if you don't pay our bills. Late bills are charged interest of [RATE%] per month. You are responsible for our costs if we have to take legal action against you to collect our fees.

Notices and Policies

3.1 Confidentiality.

We will keep all of your information confidential and will not disclose it to anyone without your permission unless required by law. From time to time, we may need to show our files to a professional organization for review or for reasons related to our professional licenses. You agree to let us disclose your information for these purposes.

In some cases, your communications with us are legally protected from the IRS using it as evidence against you if they audit your return. We will do everything possible to protect your legal rights and you specifically give us permission to bill you for the time needed to keep these rights intact.

3.2 Electronic Communications.

Most of our communication with you will be through e-mail and electronic devices. These can be intercepted or misdirected. If this happens, we aren't responsible and specifically disclaim liability if it causes an accidental disclosure. You agree that this disclaimer of liability means we are not responsible for any kind of legal damages caused by an unauthorized use of email information.

3.3 E-filing.

The IRS requires us to file tax returns electronically, or e-file. You will need to contact us immediately if you want to make arrangements to file a tax return on paper instead of filing electronically.

3.4 Third parties.

We may hire outside help like an e-filing service for some parts of the engagement. These are called third party service providers. They can't make any decisions about your tax returns and they agree to be held to our firm's standards of confidentiality.

3.5 Your records.

Any original records will be returned to you at the end of the engagement, if not sooner. You should keep your tax returns and the supporting records for at least seven years. Any information about capital transactions should be kept indefinitely.

We will keep a copy of your file after the end of the engagement. This is for our purposes, however, and you shouldn't rely on us to keep copies for you. All records are destroyed after seven years.

Legal

4.1 Notices

All notices related to the engagement need to be in writing and sent by mail, Email or fax is acceptable so long as it's also followed up with a letter, in which case the notice date will be the date of the email or fax transmission.

4.2 Entire agreement.

The engagement letter and the terms in this attachment are the entire agreement of the parties. Any conversations, promises, representations, estimates, of any kind, whether in writing or not, are not enforceable because only this written agreement and the engagement letter contain the entire agreement. Our agreement can only be changed or amended in a writing signed by both of us. If any part of the agreement is unenforceable for whatever reason, the rest of the agreement will still be valid and enforceable.

4.3 Disclaimers.

Our remarks are expressions of professional opinion only and we have made no promises or guarantees about your tax situation.

4.4 Limitation of Liability.

If we have any liability to you for any reason related to this engagement, our maximum liability is limited to the amount of the engagement fees. You will also indemnify us from any third-party claims (except for claims based on our intentional misconduct).

Dispute Resolution

5.1 No litigation option.

This section is about how disputes between us will be resolved. Litigation can be expensive, and it may a long time to resolve a dispute in court. Alternative Dispute Resolution (ADR) refers to mediation, arbitration and similar processes that can be used instead of litigation.

An agreement to use arbitration waives the right to a jury trial. To make sure you understand that you are waiving a legal right, we ask that you specifically agree to this part of the agreement by entering your initials when you accept the engagement. This will waive jury trial and elect arbitration, instead.

Mediation.

Before instituting any judicial action, arbitration, or other proceeding arising out of this agreement, the party who wants to initiate the action (the "Complaining Party") must make a good faith attempt to mediate as described in this paragraph.

First, the Complaining Party needs to send the other party (the "Responding Party") a written notice explaining the dispute, a summary of the facts, and a statement asking for mediation. This is called the Mediation Notice. The Mediation Notice needs to name a mediator.

If the Responding Party does not agree with the Complaining Party's choice of a mediator, then the parties will ask that a recognized arbitration service pick a mediator from its panel within ten (10) days after receiving the Mediation Notice. Within thirty (30) days after the mediator is chosen, the parties need to schedule and attend a mediation to attempt a good faith resolution to the dispute. The Complaining Party is responsible for paying the fee to start mediation, but

the cost of mediation, including attorneys' fees, will be negotiated and divided between the parties according to a final settlement agreement.

Finally, if the mediation does not resolve the dispute or if the Responding Party refuses to attend, the Complaining Party can then start arbitration. (This paragraph does not apply if the Complaining Party needs a temporary restraining order or preliminary injunction in order to avoid irreparable harm or injury).

Arbitration.

If anyone starts a judicial action, arbitration, or other proceeding without first sending a Mediation Notice, then the other party can stay the action and request a Mediation Notice from the Complaining Party.

Otherwise, if the dispute is not resolved by mediation, the parties agree to use a recognized arbitration service for binding arbitration instead of litigation. Arbitration will be held in the county where this engagement was performed and conducted according to the arbitrator's rules under state law.

Each party will pay their own costs but the arbitrator will decide whether any of the costs should be reimbursed by the other side.

The arbitrator's decision will be limited to monetary damages only, meaning contractual damages, out-of-pocket expenses, and costs of any corrective action relating to the dispute. There will be no punitive or exemplary damages allowed and the arbitrator will not make a decision about injunctions or other equitable (non-monetary) requests. The final decision may be recorded as a judgment in any court that has jurisdiction over the dispute.

Therefore, only (1) a request for a judicial review of arbitration proceedings, or (2) recording a notice of pending action for an attachment, receivership, injunction, or other provisional remedy will be allowed.

NOTICE: BY INITIALING IN THE SPACE BELOW YOU ARE AGREEING TO HAVE ANY DISPUTE ARISING OUT OF THE MATTER INCLUDED IN THE DISPUTES PROVISION DECIDED BY NEUTRAL ARBITRATION AS PROVIDED BY STATE LAW AND YOU ARE GIVING UP ANY RIGHTS YOU MIGHT POSSESS TO HAVE THE DISPUTE LITIGATED IN A COURT OR BY JURY TRIAL. BY INITIALING IN THE SPACE BELOW YOU ARE GIVING UP YOUR JUDICIAL RIGHTS TO DISCOVERY AND APPEAL, UNLESS THOSE RIGHTS ARE SPECIFICALLY INCLUDED IN THE DISPUTES PROVISION. IF YOU REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO THIS PROVISION, YOU MAY BE COMPELLED TO ARBITRATE PURSUANT TO STATE STATUTE. YOUR AGREEMENT TO THIS ARBITRATION PROVISION IS VOLUNTARY.

WE HAVE READ AND UNDERSTAND THE ABOVE PARAGRAPH 5.1 AND AGREE TO WAIVE OUR RIGHT TO A JURY TRIAL IN FAVOR OF SUBMITTING DISPUTES TO NEUTRAL ARBITRATION.

CLIENT _____

ACCOUNTANT [NAME]

Client Letters – Accounting & Consulting Services

Non-Engagement Letter

[DATE]

[Board of Directors]/[CLIENT]
[CLIENT ADDRESS]

OR

[CLIENT]
[CLIENT ADDRESS]

Re: Non-engagement of Professional Services

Dear [Board of Directors]/[CLIENT]:

As you know, we discussed whether I will [PREPARE FINANCIAL STATEMENTS]/[REVIEW]/[AUDIT] for [FYE DATE].

OR

As you know, we discussed whether I will provide [BOOKKEEPING SERVICES]/[CONSULTING SERVICES] for you.

I appreciate the opportunity to work with you and, regrettably, I am unable to assist you in this matter at this time.

In declining to work with you, I am not expressing an opinion about your affairs. I encourage you to seek a second opinion if you wish to do so.

There may be critical tax deadlines or other time-sensitive issues. I recommend that you contact another accountant for assistance as soon as possible.

Thank you again for the opportunity to review your matter. Please contact me if you would like to discuss this further and I hope you will consider using my firm for future accounting services.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Disengagement Letter

[DATE]

[Board of Directors]/[CLIENT]
[CLIENT ADDRESS]

OR

[CLIENT]
[CLIENT ADDRESS]

Re: Disengagement of Professional Services

Dear [Board of Directors]/[CLIENT]:

[ACCOUNTANT] was engaged by [CLIENT] to prepare the [PREPARE FINANCIAL STATEMENTS]/[REVIEW]/[AUDIT] for [FYE DATE].

OR

[ACCOUNTANT] was engaged by [CLIENT] to [PERFORM BOOKEEPING SERVICES].

This letter is notice and confirmation that [ACCOUNTANT] has terminated the engagement effective [DATE].

It's possible that the services described in the engagement letter are incomplete. We have no further obligation with respect to these services and all unfinished work product is being returned to you "as is."

Tax matters are time sensitive. Your legal rights may be affected by deadlines and statutes of limitations. We strongly encourage you to consult with another accountant immediately.

All original documents [HAVE BEEN]/[WILL BE] returned to you. We will promptly return any or all the records that are necessary for you to comply with your tax obligations. If you would like us to transfer your tax file to another professional, you must consent to the disclosure of your tax information by completing the authorization form (below).

[There is no balance due on your account.] [OR] [There is an unpaid balance for professional services in the amount of \$[AMOUNT]. All unpaid fees are due as of the termination date, above.

Please contact our offices if you would like to discuss this further.

Sincerely,

[ACCOUNTANT]

[ACCOUNTING FIRM]

Closing Letter

[DATE]

[Board of Directors]/[CLIENT]
[CLIENT ADDRESS]

OR

[CLIENT]
[CLIENT ADDRESS]

Re: [BOOKKEEPING]/[REVIEW]/[AUDIT]/[CONSULTING] services

Dear [CLIENT]:

This letter is to confirm that we have has completed the [BOOKKEEPING]/[REVIEW]/[AUDIT] engagement.

There is a balance due of [\$AMOUNT].

All documents and records will be handled according to the document retention policy described in our engagement letter.

It was a pleasure to assist you with and I'll look forward to working with you again in the future.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]

Company Compliance

Terms of Use

Welcome

Thank you for using engage-cpa.com. The engage app is an automated engagement letter and online payment processing systems for tax preparers (the "Service"). Engage and engage-cpa.com (the "Website" or "App") are owned by Pine Street Software LLC, a Delaware limited liability company.

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By subscribing to engage and using the website, you are agreeing to the Terms. Please read this document carefully. This is a legal agreement.

Acceptance of the Terms of Use

Please read the Terms of Use carefully before you start to use the Website. By using the website, you agree to follow these Terms. If you do not want to agree to these Terms of Use, you must not use the Website.

Authorized Users

This Website is offered and available to users who are 18 years of age or older who reside in the United States. By using this Website, you are confirming that you are of legal age to form a contract with the Company and that you reside in the United States. If you don't meet these requirements, you must not access or use the Website.

Only Authorized Users can use the website. An Authorized User is the person who registers as a new user and who enters complete and accurate account information. By creating an account for a business, you represent and warrant that you are authorized to accept these Terms on behalf of the business.

Duration of Subscription

The subscription to use the website begins when you create an account and continues until the account is closed. You or the Company may terminate this Agreement and close the account at any time by giving Notice to the other party. However, the Company may suspend Service to you at any time, with or without cause, and the Company will immediately suspend Service if any transaction charged to you is declined for any reason.

Subscription Charges and Fees

Use of the website is by subscription (the “Subscription Fee”). The Subscription Fee is due on the same day of the month that you created the account and made the first monthly payment. Monthly payments pay for Service in one month increments only.

You are required to provide valid credit card information and authorize us to charge the monthly Subscription Fee against that card when the fee is due. You may need to update this information from time to time for valid expiration dates or other reasons. By providing credit card information to us, you warrant that you are authorized to use that credit card and affirm that any charges to the credit card account are valid.

The Company uses [Stripe](#), a third-party payment processing service. All transactions processed by Stripe are governed by the [Stripe Services Agreement – United States](#) and Stripe’s [Privacy Policy – Worldwide](#).

Refund of Charges and Fees

We will refund your payment if we stop providing Services to you for reasons other than those described in these Terms. This includes any extraordinary events, acts or occurrences beyond our control that prevent us from providing Service. You are not entitled to a refund for any other reason.

Changes to the Terms of Use

We may change the Terms of Use from time to time and in our sole discretion. All changes are immediately in effect when posted and apply to all access to and use of the Website. However, any changes to the dispute resolution provisions set forth in the [Governing Law and Jurisdiction](#) will not apply to any disputes for which the parties have actual notice on or prior to the date the change is posted on the Website.

Continuing to use the Website after we change the Terms of Use means that you agree to the changes. You need to check this page from time to time so you are aware of any changes because they are part of the agreement.

Accessing the Website and Account Security

We reserve the right to withdraw or amend this Website, and any service or material we provide on the Website, in our sole discretion and without notice. We will not be liable if for any reason all or any part of the Website is unavailable at any time or for any period. From time to time, we may restrict access to some or all parts of the Website.

You are responsible for:

- Making all arrangements necessary for you to have access to the Website.
- Ensuring that all persons who access the Website through your internet connection are aware of these Terms of Use and comply with them.

To access the Website, you may be asked to provide some information. It is a condition of your use of the Website that all the information you provide is correct, current and complete. You agree that all information, including information when using any interactive feature on the Website, is governed by our Privacy Policy, and you consent to all actions we take with respect to your information consistent with our Privacy Policy.

Your user name and password are confidential, and you must not disclose these to anyone. Your account is personal to you and you agree not to let anyone else access the Website with your user name, password or other security information. You must notify us immediately of any unauthorized use of your security credentials or any other breach of security. You must exit your account at the end of each session. You should be extra careful when accessing your account from a public or shared computer so that others are not able to see your password or other personal information.

We have the right to disable any user name, password or other identifier, whether chosen by you or provided by us, at any time in our sole discretion for any or no reason, including if, in our opinion, you have violated any provision of these Terms of Use.

Intellectual Property Rights

The Website and its entire contents, features and functionality (including but not limited to all information, software, text, displays, images, video and audio, and the design, selection and arrangement thereof), are owned by the Company, its licensors or other providers of such material and are protected by United States and international copyright, trademark, patent, trade secret and other intellectual property or proprietary rights laws.

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- You may store files that are automatically cached by your Web browser for display enhancement purposes.
- If we provide desktop, mobile or other applications for download, you may download a single copy to your computer or mobile device solely for your own personal, non-commercial use, provided you agree to be bound by our end user license agreement for such applications.

You must not:

- Modify copies of any materials from the Website.
- Use any document separate from its integration in the Website.
- Delete or alter any copyright, trademark or other proprietary rights notices from copies of materials from this site.

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its affiliates or licensors. You must not use such marks without the prior written permission of the Company. All other names, logos, product and service names, designs and slogans on this Website are the trademarks of their respective owners.

Prohibited Uses

You may use the Website only for lawful purposes and in accordance with these Terms of Use. You agree not to use the Website:

- In any way that violates any applicable federal, state, local or international law or regulation (including, without limitation, any laws regarding the export of data or software to and from the US or other countries).
- To send, knowingly receive, upload, download, use or re-use any material which does not comply with the Terms of Use.
- To transmit, or procure the sending of, any advertising or promotional material, including any "junk mail", "chain letter" or "spam" or any other similar solicitation.
- To impersonate or attempt to impersonate the Company, a Company employee, another user or any other person or entity (including, without limitation, by using e-mail addresses associated with any of the foregoing).
- To engage in any other conduct that restricts or inhibits anyone's use or enjoyment of the Website, or which, as determined by us, may harm the Company or users of the Website or expose them to liability.

Additionally, you agree not to:

- Use the Website in any manner that could disable, overburden, damage, or impair the site or interfere with any other party's use of the Website, including their ability to engage in real time activities through the Website.
- Use any robot, spider or other automatic device, process or means to access the Website for any purpose, including monitoring or copying any of the material on the Website.
- Use any manual process to monitor or copy any of the material on the Website or for any other unauthorized purpose without our prior written consent.
- Use any device, software or routine that interferes with the proper working of the Website.
- Introduce any viruses, trojan horses, worms, logic bombs or other material which is malicious or technologically harmful.
- Attempt to gain unauthorized access to, interfere with, damage or disrupt any parts of the Website, the server on which the Website is stored, or any server, computer or database connected to the Website.
- Attack the Website via a denial-of-service attack or a distributed denial-of-service attack.
- Otherwise attempt to interfere with the proper working of the Website.

Reliance on Information Posted

The information on the Website is made available solely for general information purposes. We do not warrant the accuracy, completeness or usefulness of this information. You rely on this information strictly at your own risk. We disclaim all liability and responsibility arising from any reliance on these materials by you or any other visitor to the Website, or by anyone who may be informed of any of its contents.

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Changes to the Website

We may update the content on this Website from time to time. We will make every effort to maintain currency, but the content is not necessarily complete or up-to-date. Anything on the Website may be out of date at any given time, and we are under no obligation to update such material.

Information About You and Your Visits to the Website

All information we collect on this Website is subject to our Privacy Policy. By using the Website, you consent to Our using your information according to the Privacy Policy.

Linking to the Website and Social Media Features

You may link to our homepage, provided you do so in a way that is fair and legal and does not damage our reputation or take advantage of it, but you must not establish a link in such a way as to suggest any form of association, approval or endorsement on our part without our express written consent.

This Website may provide certain social media features that enable you to:

- Link from your own other third-party websites to certain content on this Website.
- Send e-mails or other communications with content, or links to content, on this Website.
- Cause parts of this Website to be displayed or appear to be displayed on your own or certain third-party websites.

You may use these features only as they are provided by us and solely in accordance with any additional terms and conditions we provide with respect to such features. Subject to the foregoing, you must not:

- Establish a link from any website that is not owned by you.
- Cause the Website or portions of it to be displayed, or appear to be displayed by, for example, framing, deep linking or in-line linking, on any other site.
- Link to any part of the Website other than the homepage.
- Otherwise take any action with respect to the materials on this Website that is inconsistent with any other provision of these Terms of Use.

You agree to cooperate with us to immediately end any unauthorized framing or linking. We reserve the right to withdraw linking permission without notice.

We may disable all or any social media features and any links at any time without notice in our discretion.

Links from the Website

If the Website contains links to other sites and third-party resources, these links are provided for your convenience only. This includes links contained in advertisements, banner advertisements and sponsored links. We have no control over these sites or resources, and We accept no responsibility for the content or for any loss or damage that may arise from your use of them. If you decide to access a third-party website linked to this Website, you do so at your own risk and subject to the terms and conditions of use for the third-party website.

Geographic Restrictions

The owner of the Website is based in the state of California in the United States. We provide this Website for use only in the United States. We make no claims that the Website or any of its content is accessible or appropriate outside of the United States. Access to the Website may not be legal by some people or in certain countries. If you access the Website from outside the United States, you do so on your own initiative and are responsible for compliance with local laws.

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At Company's sole discretion, it may require You to submit any disputes arising from the use of these Terms of Use or the Website, including disputes arising from or concerning their interpretation, violation, invalidity, non-performance, or termination, to final and binding arbitration under the Rules of Arbitration of the American Arbitration Association applying Delaware State law.

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By registering as a user, you agree that such registration is your electronic signature, and you consent to getting all disclosures and notices from the Company electronically, including those required by Law. You also agree that your electronic consent will have the same legal effect as a physical signature.

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