

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.