



**Business Accounting &
Tax Professionals LLC**
Certified Public Accountants

Thank you for choosing BUSINESS ACCOUNTING & TAX PROFESSIONALS LLC to assist you with your 2023 taxes. This letter confirms the Terms of Engagement with you, and outlines the nature and extent of the services we will provide.

We will prepare your 2023 Federal and state income tax returns. 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 otherwise audit or verify the data you submit.

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, of course, inform you of any material errors, fraud, or other illegal acts we may discover.

The law imposes penalties on taxpayers for failure to disclose participation in reportable transactions or abusive tax shelters on their tax returns. BATP will not be liable for any penalties in regard to the above unless we have been advised in writing of participation in said transactions & investments. Additionally, all such paperwork will be forwarded to the tax authorities as required under Federal & state law.

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, as well as the risks & consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the time required to complete the engagement, at standard billing rates plus out-of-pocket expenses. Any additional guidance, consultation and tax planning beyond normal preparation of your federal and state income tax returns falls outside the scope of this engagement and will be billed at our standard hourly rates.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, cancelled checks, etc., as these items may later be needed to prove accuracy and completeness of your return.

Our engagement to prepare your 2023 tax returns will conclude when you have received the completed returns. You must pay for the tax preparation and any related services we provide at this time. Review all tax return documents carefully before signing them. If you have not selected to e-file your returns with our office, you will be solely responsible for filing the returns with the appropriate taxing authorities.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign this letter in the space indicated and return it to us with your tax documents.

Client Signature

Date

Spouse Signature (if MFJ Status)

Date

Print Name

Print Name