



Dear Client,

Thank you for selecting JL Wennes CPAs to assist you in preparing your personal income tax returns. This letter is to confirm the terms of our engagement and to clarify the nature and extent of the services we will provide to ensure an understanding of our mutual responsibilities.

**Our responsibilities**

We will prepare your 2022 federal and state personal income tax returns from the information you furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification and/or additional documentation regarding some of the information. **Note that you have the final responsibility for the income tax returns. Therefore, you should carefully review the return as well as the summary letter noting refund or amounts due before you sign.**

**We will advocate positions in your favor\_\_\_(initial)**

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Where there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. If the IRS should contest the position taken, there may be an assessment of penalties. We do not assume any liability for those penalties. If, however, there is an error on your return that is our misdoing, we will pay the appropriate penalties and interest. You will be responsible for any additional tax due.

**Electronic Communication\_\_\_(initial)**

Confidentiality is of the utmost importance to our firm. While we make every effort to maintain confidentiality of our client's information, we do use electronic communication in connection with our tax engagements. As emails can be unintentionally intercepted, read, disclosed, or otherwise used or transmitted by an unintended third party, we cannot guarantee or warrant those emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

**Confidentiality\_\_\_(initial)**

It is our firm's policy that if a joint return is prepared, tax returns and copies of all supporting documentation will be made available to either spouse without the consent or notification of the other spouse.



**Foreign income and asset disclaimer\_\_\_\_(initial)**

You are responsible for reporting foreign activities. By signing this letter, you acknowledge that you will inform us if you have income from foreign sources or if you have signatory authority over any foreign account. **Note that the penalties for failure to report foreign activities are severe.**

**Deadlines\_\_\_\_(initial)**

The filing deadline for the tax returns is April 18, 2023. **We do not start the preparation of your return until all documents necessary to prepare your return are received. Please use the secure portal if you are sending your documents electronically. Documents sent through other means will not be monitored. You are welcome to bring or drop off your documents.** Consequently, to guarantee filing by the April 18<sup>th</sup> deadline we must receive your information by Wednesday, March 30, 2023. Furthermore, payment and signatures must be received by Wednesday, April 13<sup>th</sup>. If we have not received documents, payment, and signatures by the aforementioned dates, we will file an automatic extension on your behalf using the information available to us at the time of preparing the extension.

**Franchise Tax Board website access authorization\_\_\_\_(initial)**

By signing this agreement, you authorize JL Wennes CPAs to execute the Online Account View Access Authorization on the Franchise Tax Board’s website. JL Wennes CPAs will have view only access to all the tax year information available on the FTB’s website that is associated with you. This authorization remains in effect until you revoke it in writing.

**Fees\_\_\_\_(initial)**

**Due to the increased number of letters being sent by the IRS and Franchise Tax Board, it has become necessary to charge a fee for correspondence if we respond on your behalf.** Your tax returns may also be selected for review by the taxing authorities. If the government selects your return for examination, we will be available to assist you. At our discretion, there may be additional fees for this service.

**Per our firm’s policy, tax returns will not be released for review or filed without payment.**  
**\_\_\_\_(initial)**

If the foregoing fairly sets forth your understanding, please sign below.

Acknowledged:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

