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December 1, 2023

To: \_\_\_\_\_(you, the taxpayer)

NOTE: This is an engagement letter outlining the services we provide. Please mail or bring it with you to your appointment.

I will prepare a federal tax return and state income tax return(s) for the state(s) of \_\_\_\_\_ for 2023 from information you furnish. Unless you object in writing, I will use a computer processing service located at our office. I require that all information be provided to me no less than 14 days prior to the date when you expect me to deliver your return or the IRS due date of the tax return. If we cannot complete your tax return by its due date, you may be subject to late filing and/or late payment penalties. I will not audit or otherwise verify the data you submit, although I may ask you to clarify some of it or give me additional data. We have provided an organizer for your use. While we do not require its use, it may help to remind you of items to provide to us. Provide us with originals or copies of originals of all government tax documents including W-2's, 1099's, 1098's and property tax statements.

When possible, I will resolve questions involving application of tax rules in your favor, assuming reasonable justification.

Our fee does not include responding to IRS inquiries. Your returns are subject to review by taxing authorities. In the event of an examination or other IRS contact, I am available to accompany you. You may appeal any adjustments proposed by the examining agent. Fees for these additional services will be dealt with in a separate engagement letter.

By your signature below, you agree that you have the proper records to substantiate all items of income and deductions, including auto, travel and entertainment expenses and the required documents to support charitable donations, and that you will carefully examine and approve my completed tax returns before signing and mailing them to the tax authorities. You also agree to read the attached information provided regarding our general policies and clarification of IRS rulings. We are not responsible for disallowances of inadequately supported documentation, nor for the resulting taxes, penalties and interest. Generally, we will rely on your representation that you have maintained the documentation required by law to support the information you provide, including expenses for meals, entertainment, travel, gifts, vehicle use, charitable contributions, etc. If you are not clear regarding what documentation is needed for any given item of income or deduction, we would be happy to discuss it with you. **Note that you have final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them.**

The filing deadline for the tax returns is April 15, 2024. In order to meet this filing deadline, we must receive your information in substantially complete form by March 30.

If an extension to file is required, we can furnish you with extension forms and instructions to prepare the extension. **An extension, however, only provides you with an extension to file, not an extension to pay. Taxes paid after April 15 will result in penalties and interest.**

Under both Federal and California law, we are required to electronically file your returns. However, you may opt out of electronically filing. If you would rather not e-file please let us know and we will provide you with the government opt-out forms you must sign and return to us.

If you have a financial interest in any foreign account(s) valued at over \$10,000, you are responsible for filing any applicable informational returns required by the U.S. Department of Treasury by April 17th. **Note that the penalties for failing to report foreign activities are severe.**

It is our policy to keep records related to this engagement for five years. However, we do not keep original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the five year period, C. A. White, CPA is free to destroy your records related to this engagement.

My fees for this work will be at my individual hourly rates of \$180.00, plus direct out-of-pocket expenses such as telephone calls, postage, copying, computer charges. Tax returns will not be released without payment and tax returns will not be electronically filed. Payments for service are due when rendered, and interim billing may be submitted as work progresses and expenses are incurred. Unforeseen or changed circumstance may affect any original fee estimate. If that is the case, I will notify you. I will require a retainer of \$180.00, which will be applied to current billings as incurred. If your bank should return your check to us, our fee is \$35.00 plus any interest for late payment, if applicable.

If a joint return is prepared, tax returns and copies of all supporting documentation will be made available to either spouse without consent or notification of the other spouse.

If the foregoing is in accordance with your understanding, please sign below in the space provided and return this letter to me. You will receive a copy with your tax return. Both spouses must sign.

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse (Required, if joint return)

\_\_\_\_\_  
Date

Cheryl A. White, CPA  
Preparer