Dear (CLIENT NAME):

Thank you for choosing CIR Professional Services to assist you with your taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will review your current federal and state income tax returns. We will depend on you to provide the information we need to complete an accurate assessment and provide recommendations. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. Review or revision of prior year(s) tax returns are available. Any tax amendments come at an additional charge plus any shipping cost if errors or possible additional refunds are found during revision.

We will perform services only as needed to review, revise or prepare your tax returns. Our work will not include procedures to find misappropriated funds or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts. However, 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 discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law or potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the time and forms required to successfully prepare your return, plus any out-of-pocket expenses and bookkeeping required in order to complete your tax return. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

 All sales are final; however, any tax preparation fee will be refunded if an error is made on CIR Professional Services' behalf. Error on the agency's behalf does not include omitted or forgotten tax forms from the taxpayer(s), withheld, false, or fabricated information during assessment and/or data collection from the taxpayer(s), and any clerical errors made on the taxpayer(s) behalf during assessment and/or data collection.

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, canceled checks, etc., as these items may later be needed to prove the accuracy and completeness of a return. We will retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your tax returns will conclude with the delivery of our analysis of your return along with any recommended clarifications or corrections. 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. Review all tax-return documents carefully before signing them.

Please sign the enclosed copy of this letter in the space indicated to affirm that this letter correctly summarizes your understanding of the arrangements for this work.