

2020 Individual Tax Preparation Engagement Letter

Thank you for choosing Judy Gilmer Tax Services to prepare your 2020 tax returns. By signing this agreement, I/we, acknowledge that:

- I/We have engaged **Judy Gilmer, EA, USTCP** for the preparation of federal and state Individual Income Tax Returns for 2020.
- I/We understand that the return will be prepared based on information and documentation I/we provide, **without audit or independent verification by the preparer**. I/We will make available all source documents and other information about my/our income and deductions so that complete and accurate returns can be prepared. **I/we will fill out and sign all worksheets/checklists requested by Judy Gilmer.**
- I/We have been informed that **anything I/we tell Judy Gilmer during the interview and subsequent conversations/correspondence related to the preparation of these tax returns is confidential but is not protected**. However, Judy Gilmer will not disclose any nonpublic personal information about me/us except as permitted by law or authorized by me/us. I/We have received a copy of Judy Gilmer's Privacy Policy.
- Judy Gilmer will prepare these tax returns **representing her best professional opinion**. She will use her judgment where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless we instruct otherwise, Judy will apply the **"more likely than not"** standard to resolve such issues in my/our favor where possible.
- I/We understand that my/our returns may be selected for audit by a taxing authority. This does not necessarily indicate that there is an error with the return. **I/We have the right**, under section 7602 of the Internal Revenue Code, **to be represented in any examination proceedings**. I/We understand that all proposed adjustments are subject to appeal. **Fees paid for the preparation of these returns do not cover any representation services**. However, Judy Gilmer, EA, USTCP, does offer this service, available under a **separate engagement**.
- I/We will be provided with copies of the completed returns. **It will be my/our responsibility to review the tax returns carefully before signing them to verify that the information in them is true and correct**. It is also my/our responsibility to retain all documents that support reported income and deductions. These items may be necessary to prove accuracy and completeness of the returns to the taxing authorities. I understand that seven years is the recommended retention timetable.
- Fees are based on the established fee schedule, plus additional billing for bookkeeping or extraordinary work necessary for the preparation of my/our return. **Full payment is expected at the time of completion and presentation of this return**. If any prior year invoices have not been paid, I/we understand that my/our 2020 return may not be e-filed, nor released to me/us until the balance is paid in full.
- This Engagement is ended when the tax returns have been prepared, signed, & submitted for e-filing. Subsequent changes to these returns will require a new Engagement.

Taxpayer, printed name

Spouse, printed name

Taxpayer signature, date

Spouse signature, date

Joint filed returns require both signatures on this Engagement Letter