

2020 Trust/Estate Tax Preparation Engagement Letter

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

- I have engaged **Judy Gilmer, EA, USTCP** for the preparation of my federal and state Trust/Estate Income Tax Returns for 2020.
- I understand that the return will be prepared based on information and documentation I provide, **without audit or independent verification by the preparer**. I will make available all source documents and other information about the Trust/Estate income and deductions so that complete and accurate returns can be prepared.
- I have been informed that **anything I 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 the Trust/Estate except as permitted by law or authorized by me. I 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 I instruct otherwise, Judy will apply the "**more likely than not**" standard to resolve such issues in favor of the Trust/Estate where possible.
- I understand that these returns may be selected for audit by a taxing authority. This does not necessarily indicate that there is an error with the return. **I have the right**, under section 7602 of the Internal Revenue Code, **to be represented in any examination proceedings**. I 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 will be provided with copies of the completed returns. **It will be my 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 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.
- Fees are based on the fee schedule, plus additional billing for bookkeeping or extraordinary work necessary for the preparation of the 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 understand that this return may not be e-filed, nor released to me, 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.

Name of Trust/Estate

Trustee/Executor, printed name

Trustee/Executor signature, date

This Engagement Letter must be signed by the Trustee/Executor