



Tax Year \_\_\_\_\_

Thank you for choosing AAG San Diego for your tax preparation. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare federal and state income tax returns for the years identified on your Client Information Sheet. It is your responsibility to provide the information required for the preparation of complete and accurate returns. Your return will not be prepared until we receive signed confirmation that all documents have been submitted to our office. You are responsible for promptly providing requested follow-up materials and any missing information may incur additional fees. We may ask you to clarify items, but we will not audit or otherwise verify the data submitted. Our firm cannot disregard any information you provide in preparing your return. Our work will not include procedures to find defalcations or other irregularities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for the resulting taxes, penalties, and interest. We do not advise or agree to the correct categorizing of W2 or 1099 information provided for tax preparation purposes; nor are we responsible for the beginning or ending basis reflected on K1s provided for tax preparation purposes because we are only reporting current year activity. We are not responsible for noncompliance errors, data omissions, or information omissions in the return. Our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, but we will inform you of any that we discover.

We communicate and operate by use of electronic devices. We send and store data over the Internet, including but not limited to electronic mail, client portals, websites, and cloud storage. We use newsletters, phones, email, and other means for the purposes of answering questions, tax related services, and making recommendations regarding (but not limited to): tax planning, relevant data, and estimated tax payments. We employ measures to maintain high levels of data security. We use reasonable efforts to keep such communications and data secure in accordance with our obligations under applicable laws and professional standards. You consent to our use of electronic devices and cloud storage with possible confidential, tax, or other sensitive information. You recognize and accept that we have no control over the unauthorized interception of the data or communications and are not liable for such occurrences.

Fees will be based on the difficulty and the time required to prepare your tax returns. Responses to IRS letters, installment agreements, accounting work, and other services are not included in the tax return preparation fees. All payments for tax preparation are due in full upon delivery of the Client Copy. Each month an invoice goes unpaid an additional \$25 fee will be added. Any changes made to the tax return based on information received after the draft/Client Copy has been prepared will incur additional fees up to the total amount due for tax preparation. Your return will be signed by our office and filed once payment is complete and all requested signatures are received. Payments that have been returned or declined will incur a \$45 fee.

For 2023 taxes, additional fees will be charged and there is no guarantee your return will be filed by March 15, 2024 if all required information is not in our office by March 5, 2024. A fee of \$25 per day will be incurred for any documents or information received after March 5, 2024 and your return is still filed by March 15, 2024. An additional expedited fee of \$150 will be incurred if you would like a guarantee that your return will be filed by March 15, 2024.

If filing an extension, a fee of \$25 per day will be incurred for all information and documents received after September 5, 2024. If filing your tax returns between Sept 1 and Sept 15, you must provide your payment information before AAG delivers the Client Copy. If your tax returns are filed after March 15, 2024 without an extension, they may be subject to late filing and/or late payment penalties and interest. If filing an extension for 2023 is requested, any tax liability that may be due with your return must still be paid by March 15, 2024. It is your responsibility to pay all tax liabilities. You may request that we calculate an estimate of taxes if you are filing an extension and additional fees will be incurred for the calculation.

All originals in our office for all years will be mailed back and a minimum of \$25 will be incurred, actual cost will depend on number of originals. Standard UPS and Fed Ex risks will apply. If you wish to pick up your original documents, you must notify us before your tax return is prepared. You should securely store these records, along with all other supporting documents, as these items may later be needed to support the accuracy and completeness of your return. We will retain copies of your records and our workpapers for seven years, after which they will be destroyed. Review all tax return documents carefully before signing the permissions to file with the taxing authorities, as the tax returns are your ultimate responsibility. Unless otherwise notified, we will use the last five digits of your social security or federal identification number as your electronic PIN signature.

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**Name of Business**

\_\_\_\_\_  
**Signature of Owner**

\_\_\_\_\_  
**Date**