



## Engagement Letter

We appreciate the opportunity of working with you and advising you regarding your income taxes. To ensure a complete understanding between us, we are setting forth the pertinent information about the services in which we propose to render for you.

We will prepare your 2009 Individual Federal and California Income Tax Returns (Form 1040 and 540).

We will also prepare any necessary supporting schedules from information you will furnish to us. We will not audit or independently verify the data you submit. However, we may ask for clarification of some of the information. Upon request, we will furnish you a tax organizer and questionnaire to guide you in gathering the required information for us to prepare Individual Tax Returns (Form 1040). Your use of such forms will assist us in keeping our fee to a minimum.

The law provides for a penalty to be imposed where a taxpayer makes a substantial understatement of their tax liability. If you would like information on the amount or circumstances of this penalty, please let us know.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

Records as required by law must support expenses for meals, entertainment, travel, gifts, vehicle, and home office use. We will not verify the information you give us. However, we may ask you for clarification of some of the information.

**You understand that some figures reported may be estimated based on reasonableness. By signing this engagement letter, you indemnify and agree to hold Langwasser & Co., CPAs harmless from any and all liability that may arise from the preparation of your tax returns. If a taxing authority should request supporting documentation on these estimates, it is your responsibility to provide that information.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparation of the income tax returns.

Because California law requires that all individual tax returns must be filed electronically, Langwasser & Co, CPAs is not responsible for any information altered after electronic filing is processed. **You have the final responsibility for the income tax returns and therefore, you should review them carefully before you sign them and file them.**

We will also be available to answer inquiries on specific tax matters, or to assist you in planning to minimize taxable income or estate taxes. Your return may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at our standard billing rates, in addition to charges for computer processing services, and any out-of-pocket costs. **All invoices are due before e-filing your tax return or payable upon receipt if your return is not electronically filed.** Finance charges of 1.5% per month (18% per year) may be added to each invoice for which payment is not received within 30 days. This charge will be computed from the date of the unpaid invoice until payment is made. You are responsible for paying all invoices and finance charges. If you do not make payment according to our terms, we may initiate legal action to collect the unpaid amount plus all costs incurred to collect that amount, including our attorney fees. For your convenience, we gladly accept Visa, Mastercard, or ACH Debit.

If your return is rejected by the IRS and/or your state agency due to information we were not made aware of, there will be a fee assessed starting at \$100 to correct the errors and re-submit the return. The fee to file an extension with the IRS and State is \$100.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. If there are any additional returns you expect us to prepare, please note this at the end of this letter, just below your signature.

We appreciate the opportunity to serve you.

Sincerely,

A handwritten signature in black ink that reads "Karin Langwasser".

Karin Langwasser, C.P.A.

The above terms and conditions are accepted and affirmed.

Accepted By: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_