

R.J. Testo & Associates

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Tax Preparation Engagement Letter

Dear Client,

Thank you for choosing **R.J. Testo & Associates** to assist you with your tax preparation needs. This letter confirms the terms of our engagement and outlines the nature and scope of the services we will provide.

Scope of Services

We will prepare the federal and state income tax returns that you request using the information you provide. We may ask for clarification or additional documentation as needed; however, we will not audit, verify, or independently validate the information submitted. To assist you, we will provide a tax preparation checklist to help ensure all necessary information is supplied.

Client Responsibilities

You are responsible for providing complete and accurate information required for the preparation of your tax returns. You should retain all supporting documents, including receipts, canceled checks, and records related to income and deductions, as these may be required to substantiate your returns in the event of an inquiry or examination by a taxing authority.

Although we prepare your returns based on the information you provide, you remain ultimately responsible for the content and accuracy of the returns. We strongly encourage you to carefully review all returns before signing and filing them.

Our services do not include procedures designed to detect fraud, defalcations, or other irregularities. Any accounting or analysis performed will be limited solely to what is necessary for the preparation of your income tax returns.

Tax Positions & Professional Judgment

When tax law is unclear or subject to differing interpretations, we will use our professional judgment to resolve such matters. Unless you instruct us otherwise, we will apply the “realistic possibility of success” standard in determining reporting positions. Please note that tax authorities may impose penalties for understatements of tax liability. If you have concerns regarding potential penalties, please discuss them with us.

Audits & Examinations

Tax returns may be selected for examination by federal or state taxing authorities. Any resulting adjustments are subject to appeal. If you wish for us to represent you during an examination, audit, or

