



## 2023 Individual Income Tax Preparation Engagement Letter

This letter is to confirm and specify the terms of Cube Tax Service's (CTS) engagement with you and to clarify the nature and extent of the services CTS will provide. The IRS imposes penalties on taxpayers and tax return preparers for failure to observe due care in preparing income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients to confirm the following arrangements.

CTS will prepare your 2023 U.S. Individual Income Tax Return with all necessary supporting Forms and Schedules from the information provided by you. It is your responsibility to timely provide CTS all the information required for the preparation of a complete and accurate income tax return. **Without written instructions from you, CTS will NOT file an extension.**

We request that any information you send to us electronically containing Personally Identifiable Information (PII) be sent through our secure portal. Due to IRS regulations and security guidelines, we cannot accept attachments or messages containing PII, tax return information via text, email, instant message or carrier pigeon. Any information you send via email or text will be deleted and disregarded.

We expect you to come prepared to your appointment with all information needed for a complete and accurate tax return. If you are unable to provide all information at the time of your appointment, you must provide the missing information at least 1 week prior to the filing deadline in order for us to ensure completion of your return. All drop off returns need to be received in our office, with all necessary documents, 2 weeks prior to the filing deadline to ensure completion of your return. We will prioritize work for appointments first then by received date. We are not responsible for penalties associated with late filing when all information is not timely provided to Cube Tax Service via an approved method. Approved methods to send information to CTS are in office or via our secure portal.

You represent that the information you are supplying to CTS is accurate and complete to the best of your knowledge and that any expenses claimed for meals, travel, business gifts, dues and membership, vehicle usage, and/or charitable contributions are supported by records as required by law and that you have disclosed all known tax liabilities.

IRS guidelines require CTS to efile **all** income tax returns we prepare with few IRS exceptions. Unless you feel efilings your income tax return will do you *undue hardship*, your income tax return will be filed electronically with the IRS. CTS cannot e-file your tax return until we receive your signed Form 8879. Prior to you signing the Form 8879, you will be provided a summary of your income tax return to review. CTS can provide you a Form 9325 signifying that the IRS has accepted your income tax return.

CTS will not audit or otherwise verify the data you submit, although it may be necessary to ask for clarification of some information. You have the final responsibility for your income tax return and, therefore, you should review your return carefully.

CTS will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law. CTS subscribes to a program of peer review for maintenance of quality control in our office. As part of this program, your return may be reviewed by other tax preparers in our office under strict rules of confidentiality.

Some complex tax situations, such as but not limited to 1031 exchanges, foreign assets and crypto currency transactions, may require an extension for us to *provide the best work* for you. If we feel we need to file an extension, we will make a best effort to calculate any tax owed; ultimately you are responsible to timely paying the IRS and we are not responsible for any underestimation and associated penalties.

In the event you receive an IRS Notice CP2000 on an income tax return we prepared, CTS will assist you in resolving the issue with the IRS. You agree to provide CTS a complete copy of the IRS Notice CP2000 within 10 days of receipt of the Notice. A fee will be assessed for any work required due to any undisclosed tax liabilities. If you receive an IRS audit request on this 2023 Tax Return, the initial consultation of up to two (2) hours are at no cost to you; however, after the initial consultation you will be billed at our standard rate of \$350 per hour. Assistance with letters other than CP2000, such as disputing credits or payments made to the IRS, etc., may incur a fee.

The information collected during the preparation process including your name, phone number and email address are used to schedule appointments, receive your tax information through our secure online portal, complete your tax filing and send reminders. Information you share with our office is confidential, but not privileged.

We reserve the right to disengage with you at any time if you fail to provide the required information, if you are unresponsive to requests for information, if we feel the information you have provided cannot be relied upon or if your behavior is inappropriate.

CTS will retain your tax records for a minimum of three years. This includes your tax return, Form 8879, W2 and 1099Rs; other documents will be retained at our discretion.

As a result of the Affordable Care Act regulations, depending on your circumstances CTS may need income information for all members of your tax household.

You agree to timely provided Cube Tax Service all information that may affect your tax situation or tax filing. If you are unsure about an issue, we need to discuss it before you sign your federal and/or state income tax return.

Payment is expected at the time service is provided.

If you agree to authorize CTS to prepare your 2023 U.S. Individual Income Tax Return pursuant to the terms set forth above, please sign below and return the original along with your tax documents to CTS. If CTS does not receive from you the signed original of this letter, but receives from you any tax documents, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above.

We want to express our appreciation for this opportunity to work with you.

Sincerely yours,

*Cube Tax Service*

Your Name(s): \_\_\_\_\_  
\_\_\_\_\_

Taxpayer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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