

2025 – 1040 TAX RETURN ENGAGEMENT LETTER

We are pleased to provide you with personal income tax preparation service for your 2025 personal income tax returns. This letter sets out the terms and conditions of this engagement:

- We will prepare your returns based on the data you provide. You confirm to us that the information you provide is to the best of your knowledge, true, correct & complete.
- We are authorized by you to rely on your data without further audit or verification procedures.
- The responsibility for the accuracy and completeness of your return remains with you.
- You confirm that you have kept adequate books and records, contemporaneous mileage logs, receipts, and other data that can confirm your deductions in the event of an IRS audit.
- If you are self-employed, or otherwise operate a business, you are responsible for records including your time involvement in those activities, as well as your basis in those activities.
- We will represent you, if desired, before the IRS in the event of an audit, and will bill you for those services at our normal rates under a separate engagement.
- You are responsible for Ohio sales, use and Ohio CAT tax returns unless you separately engage our firm to prepare these returns.
- We maintain no responsibility for the analysis of whether payments you make for services are independent contractor payments or employee payments, or prepare 1099s for contractors unless you separately engage our firm in this regard. You affirm that you have timely sent all required 1099s.
- **You have reported to us the existence of any foreign bank accounts, assets, trust, or corporate interests held outside the United States.**
- **You have reported to us the existence of any crypto currency assets held, and any resulting taxable transactions occurred in the calendar year.**
- The law provides various penalties and interest that may be imposed when taxpayers underestimate or underreport their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard.
- Indemnification: by engaging our firm, you agree to indemnify Sielschott, Walsh, Keifer, Regula & Sherer CPAs, Inc. for expenses incurred by our firm, including our normal hourly rate of fees, if our firm or our work product is called into a legal dispute between you and a third party.
- Alternative resolution: by engaging our firm, you agree to arbitrate any dispute you have with Sielschott, Walsh, Keifer, Regula & Sherer CPAs, Inc. created by the preparation of this income tax return.
- Limitation on damages: By engaging our firm in the preparation of your income tax returns, you agree that our errors and omissions liability will not exceed our fees collected for this engagement plus IRS penalties and interest.
- Our engagement will be complete upon the delivery of the completed returns to you. Thereafter, **you will be solely responsible to follow filing instructions, and filing certain returns by mail with the appropriate taxing authorities.**
- It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files.
- Our fees for this engagement will be calculated based on our normal 1040 billing procedures.
- **If you are dropping off your tax return at our office for preparation, you understand that we will electronically file your tax return. Please indicate your understanding of this firm policy by initialing here _____.**

Sielschott, Walsh, Keifer, Regula & Sherer CPAs, Inc.

Please indicate your acceptance of these terms by signing below; this letter correctly sets out the terms of the tax preparation engagement.

PRINT NAME

DATE

Please do not send this engagement letter in prior to your appt or before providing the rest of your data.

CLIENT'S SIGNATURE

PHONE NUMBER

For returning clients only: Bank Info Same? _____ If no, please attach copy of voided check, if available.

Email Address _____ -Fill in only if communicating or receiving returns via email.

If you have generated income besides on the tax forms and supporting documentation you've provided, list those types of income here: _____

711 Dean Avenue Lima, Ohio 45804

113 North Main Street Bluffton, Ohio 45817

Lima Office: 419-222-2001 Lima Fax: 419-222-1570 Bluffton Office: 419-369-9001 Bluffton Fax: 419-369-1570

www.swkrcpa.com