

Dear Client:

This letter confirms the services that we will provide in preparing your 2022 federal and state (if applicable) personal and/or business return(s). We want to provide you with a written understanding of what we will do in connection with your tax preparation as well as what we expect from you to assist us in the completion of the filings.

You agree to furnish all the information that is necessary for the preparation of your tax return(s) and represent that the information you are supplying is accurate and complete to the best of your knowledge. The written and oral information supplied by you will be the only source of information for the preparation of your return(s), and we will not independently verify the information you provide. Our work in connection with the preparation of your income tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. In the event of an audit by the taxing authorities, you may be asked to produce documents, records, or other evidence to substantiate the items of income and deductions shown on the tax return(s).

Even though we have attorneys in our firm, and one or more may prepare your income tax returns, the privilege that normally applies by virtue of the attorney-client relationship will not apply for the work we do as tax preparers. The Restructuring Reform Act of 1998 extended the attorney-client privilege to certain communications between you and your tax preparer. However, the communications must be in connection with tax advice and must be such that they would be privileged if made by you to us as your lawyer. Again, communications concerning the preparation of a tax return itself will not be privileged. In addition, your privilege can be inadvertently waived if you discuss the content of the privileged communications with a third party. This privilege for communications between you and your tax preparer only applies to non-criminal tax matters before the IRS and non-criminal tax proceedings brought by or against the government in any federal court.

When the return(s) are finalized, you will receive a copy. When you approve your return, a signed e-file authorization form and payment in full of the preparation fee must be received by our firm before we will e-file your return.

Our fees for tax preparation services will be computed based on a flat fee basis depending on the amount of forms and schedules we prepare and the complexity of the return preparation. The invoice will be included in the return that we send to you. Please see our tax organizer or website for the price sheet. Late fees are automatically calculated for tax preparation received ten business working days after either the February 1st (business) or

March 1st (personal) deadlines. Late fees range from \$150-\$300 per return and are dependent upon receipt date. Our office will inform you of the late fee incurred upon receipt of your tax preparation or upon delivery of the return.

Additional fees may also apply due to the format of the documents that you submit to your vault. In order to assist us, we ask that you upload your files in an organized manner, using pdf copies of your documents. We also ask that you use descriptive titles to assist us in organizing the information and indicating what the file is. The use of jpgs, heic, and other file formats as well as non-descriptive file names or general lack of organization may result in additional billable time due to the increased time required of our team to review and organize your documents.

Personal or business tax issues or questions that arise outside the scope of your tax preparation are separate matters and as such, they are not included in the tax preparation fees. Tax questions or responses not specifically related to the tax preparation (IRS, state notifications, etc.) will be billed separately at the appropriate hourly rate based on the type of professional you will need to assist you. You will be notified of this development, and a separate fee agreement will be drafted and executed.

We offer thorough tax planning services, which are billed at a flat rate. Planning is not included in the base tax preparation service envisioned in this letter. Please contact the office if you are interested in learning more about our tax planning services.

Tax returns are subject to audit and challenge by the Internal Revenue Service, which may result in additional assessments of tax, interest, and in certain cases, penalties. An assessment by the taxing authorities is presumed to be correct and must be rebutted by the taxpayer. You understand that we do not assume responsibility for such assessments and, if you would like us to assist you in connection with the audit of your return(s), there will be an additional fee for our services based on the appropriate hourly rate based on the type of professional you will need to assist you. If you are assessed penalties or interest by a taxing authority, through no fault of our firm, we can attempt to have the tax authorities abate them if you desire. Again, the fee for these services would be an additional fee based on the appropriate hourly rate. In addition, a separate fee agreement will be drafted and executed for such work.

We are required to e-file all federal tax returns. For state returns, some states do not provide e-filing that is compatible with our tax software. If this applies to you, we will mail you your state tax return(s). You will then be required to sign and mail the return(s) to the appropriate taxation authority. Instructions will be included in the package we send you.

To enhance the efficiency of our practice, the firm uses a variety of technology, including third-party cloud-based platforms, to store documents, communicate with clients, and engage in other activities related to representing our clients. We have exercised due care in selecting vendors whose security and management practices meet or exceed applicable ethics

requirements and engage in ongoing monitoring and oversight of their services. By asking us to prepare your return(s), you consent to the firm's use of these services to store your files, communicate with you, and conduct other necessary tasks related to your return preparation.

By signing below, you are requesting us to prepare your tax return(s) and certify your understanding and agreement to the information set out in this letter. Please return a signed copy of this agreement to us immediately and also keep a copy for your records. Thank you very much, and we look forward to preparing your return(s).

Sincerely,
Fusion Legal, Bookkeeping, & Tax

Agreed & Accepted by: (Individual Returns)

Print Name: _____

Signature: _____

Date: _____

Print Name (Spouse): _____

Signature (Spouse): _____

Date: _____

Agreed & Accepted by: (Business Returns)

Print Name: _____

Signature: _____

Date: _____

Company Name: _____

Title: _____