

INCOME TAX CLIENT EXPECTATION LETTER

1. I, Thalia I. Treby, MS, will prepare your federal and state individual income tax returns. **These returns will be prepared from information which you will furnish to me. I will not audit or make any other verification on the data you submit, although it may be necessary to ask you for clarification of some of the information.** I will furnish you with a checklist to help you in gathering the necessary information. Please note this list is not comprehensive, and ask me about any forms you are unsure of. **In the event of an audit by a taxing authority, you will be required to provide the documentation for all items in question to the taxing authority. It is the taxpayer's (your) responsibility to obtain/retain all documentation that supports your tax liability. (Due to my employment with the state of New Jersey, I would not be able to represent you in tax court for any case, even for tax returns prepared by me. This prevents any appearance of a conflict of interest.)**
2. It is your responsibility to provide all the information required for the preparation of a complete tax return. You should retain all documents, canceled checks, and other data that form the basis of income and deductions for at least the period of the statute of limitations (typically 3 years, but can be unlimited in certain situations). You should also retain documents that support items carried over into open years, such as cost basis information, nondeductible IRA's, net operating losses, etc. This information may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign them.** If for some reason you believe your returns have not been received by the taxing authorities, (i.e., didn't get your refund or they haven't cashed your check) then please contact me.
3. My work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or omissions by you, fraud, misrepresentations, defalcations, and/or other irregularities, should any exist. I will render such accounting and bookkeeping assistance as determined to be necessary only for the preparation of your income tax returns. **It is your responsibility to provide me with accurate, truthful information for use in preparing your tax forms.**
4. I will use my professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authority's interpretation of the law and other supportable positions. I will seek the advice of other professionals and professional associations to resolve difficult/unclear tax matters.
5. The law provides various penalties that may be imposed when taxpayers understate their tax liability. The Internal Revenue Service also imposes penalties upon taxpayers and return preparers for failure to observe due care in reporting for income tax returns.
6. Your returns may be selected for review for any reason 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, I will be available upon request to help you resolve these issues. However, such assistance is not included in your tax preparation fee and I will render additional fees for the time and expense incurred on a case-by-case basis. Moreover, the taxing authorities may correspond with you regarding your tax return. You agree to timely forward this correspondence to me for review and analysis. Additional fees may be charged depending upon the response required. **(Due to my employment with the state of New Jersey, I would not be able to represent you in tax court for any case, even for tax returns prepared by me. This prevents any appearance of a conflict of interest.)**
7. My fees are based upon the amount of time required at the standard billing rates plus out-of-pocket expenses. Late document submission **after March 20th** and extra time spent seeking additional documents and information from you may be subject to additional fees (determined on a case-by-case basis). Payment for services is due and payable upon services rendered.

8. Unless otherwise specified by you in writing (email is sufficient), I will create/generate a PIN for you that will be used as your signature on your tax forms (applies to all electronically filed tax forms). No return can be e-filed without receipt of signed Form 8879, provided to you with a copy of your tax return(s), the transaction summary form signed (if applicable), and payment of your invoice. If possible, I will email the 8879 form, the transaction summary form (if applicable) with password protection. I will text/call you with the password of the files. Another option is to use Dropbox to securely exchange these files. Then you can download/sign the forms and return them to me.

9. All tax documents must be hand-delivered, sent via mail (USPS or another carrier with tracking), or securely uploaded via Dropbox.com (if needed, contact me for details on how to use Dropbox). **Due to the sensitivity of the records, emailing these documents is not secure and therefore not recommended.**

Thank you for your trust in my professional tax preparation services.

Thalia I. Treby, MS

East Brunswick, NJ

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X

YOUR SIGNATURE