



We appreciate the opportunity to be of service to you. Please date and execute the enclosed copy of this Agreement and return it to us to acknowledge your acceptance of this Engagement Letter or the Executive Summary. You acknowledge that you have read either the Engagement Letter or the Executive Summary. We will not initiate services until we receive the executed Agreement. This signature page indicates the client below has reviewed the Engagement Letter for tax prep services for year 2023.

Very truly yours,  
Green CPA, PLLC

Todd O. Green  
Managing Member

ACCEPTED:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
[Client Name]

\_\_\_\_\_  
[Client Spouse's Name]

\_\_\_\_\_  
[Date]



Executive Summary for Engagement Letter for Tax Prep Services for year 2022

**Pg 1: Tax Returns Covered:** Federal 2023 1040 and your state income tax return **Pg 2: Green CPA, PLLC responsibility:**

**Confidentiality** – MFJ return, no expectation of privacy for spouses

**Bookkeeping Assistance** (if needed) – we will inform you of any additional charges

**Prior Year Review** (New Client) – if errors are found, choice to amend will be clients, additional charges

**Estimated Tax Payments** – we will prepare and present with final return, we have no responsibility to update unless asked

**Pg 3: Green CPA, PLLC responsibility (continued):**

**Tax Planning Services** – this engagement does not include this service

**Government Inquiries** – this engagement does not include responding to inquiries

**Third-Party Requests** – we will not respond to third parties for verification of information on your returns

**Tax Advise** – any advise is based on current tax law

**Arguable Positions** – we will disclose arguable positions and the decision to proceed will be the clients

**Pg 4: Green CPA, PLLC responsibility (continued):**

**Substantial Understatement Penalties** – see page

**Listed Transactions and Other reportable transactions** – see page

**Pg 5: Client responsibility:**

**Documentation** – record retention for all income, expense, credits and deductions

**Gift Tax Returns** – any gift over \$15,000 per taxpayer

**Gifts received from Foreign Persons** – must be disclosed

**Personal Expenses** – personal and business expenses need to be segregated

**Pg 6: Client responsibility (continued):**

**State and Local Filing Obligations** – if you need to file additional state or local returns, you need to inform Green CPA, PLLC

**US Filing obligations related to foreign financial interest** – Total dollar amount of foreign investments

**Foreign Filing Obligations** – foreign filing requirements are not in the scope of this engagement

**Other Income, Losses and Expenses** – client responsible to inform Green CPA, PLLC

**Pg 7: Client responsibility (continued):**

**Worker Classification** – the client is responsible for worker classification and therefore any penalties imposed for incorrect classification

**Ultimate Responsibility** – the client is ultimately responsible for their tax return and they will review said returns before filing

**Pg 7: Timing of the Engagement:**

Green CPA, PLLC will begin the engagement upon receipt of this executed agreement and the receipt of all pertinent data to prepare the returns.

The engagement will end with the filing of the returns, written notification that engagement is terminated, or one year from signing.

**Pg 8: Extensions of Time to File Tax Returns:**

Client must inform the firm of their desire to file for an extension. The firm will not file for an extension unless there is an executed engagement letter and a request to file said extension. All information must be received by April 5, 2023 for your return to be completed and filed by April 15, 2023.

**Pg 8: Penalties and Interest Charges:**

Failure to properly report income and expense could cost you interest, and penalties charged by taxing authorities. All taxes, interest and penalties are the responsibility of the taxpayer.

**Pg 8: Professional Fees:**

Fees are based on the work performed and will need to be paid before filing your tax return.