

Marilyn Heller Ayers
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Thank you for selecting Marilyn Heller Ayers P.C. to assist you with your tax matters. This letter is to confirm and specify the terms of the services we will provide.

- **Our Responsibility:** We will prepare your federal and state individual income tax returns for the year 2023 based upon the information you supply. Our work will not include any audit procedures to discover errors or other irregularities. We will, however, make inquiries to determine that the data you supply is accurate, including the maintenance of mileage logs, receipts for deductions, etc. This firm will not allow any deductions without proper substantiation, including verification of eligibility of the Earned Income Tax Credit, Child Tax Credit or Education Credits. Delivery of the prepared returns to you for filing will conclude this engagement.
- **Your Responsibility:** It is your responsibility to provide us with true, correct and complete information, including reporting cryptocurrency transactions and online gambling wins and losses. Should you discover an error or any additional information after filing, you must contact us immediately.
- **Data Retention:** It is your responsibility to retain all documents, canceled checks and other data that form the basis of income and deductions on the returns filed. We recommend that you maintain those documents for **five years**. These may be necessary to prove the accuracy and completeness of the returns should you be questioned by the IRS.
- **Conflicts:** We will use professional judgment in resolving questions where the tax law is unclear or a conflict exists between the taxing authorities' interpretations of the law and the courts. We will resolve such questions in your favor whenever possible.
- **Fees:** Our fee for tax services is based upon the complexity of those forms. Payment is required upon completion of the return. Please note, that additional fees may apply for assistance in tax matters outside the scope of the preparation of your current year tax return.
- **Notices:** During the year, please provide us with any letters or notices you may receive from the IRS or any State Agency and we will review those letters free of charge. **If you require an amended return due to information you did not provide to us or any other action is needed based on our review of those letters**, there will be an additional fee. However, should the letter(s) be the result of our error, we will pay any penalties due. You are always responsible for any tax increase.
- **Privacy:** Please be aware that we will not share any information you provide to us or share your tax returns with anyone, except you. We will not email your information to you or anyone else, it is not safe. We can upload tax returns to a portal, upon request. Please retain the copy we provide to you in a safe place.
- **Final Review:** You have the final responsibility for the income tax returns and you should review them carefully before you sign them. **All returns are filed electronically. We will only notify you if your returns are not accepted by the taxing authorities.**

By your signature below, you are verifying that you have provided us with all of your income, that you have proof of the deductions taken and that you give us permission to prepare your returns.

Marilyn H. Ayers

Sign : _____

Date: _____