



**BELT ACCOUNTING**  
— AND TAX —

**2024 INDIVIDUAL TAX RETURN ENGAGEMENT LETTER**

Client Information: Taxpayer: \_\_\_\_\_ Spouse: \_\_\_\_\_

Dear Client:

Belt Accounting & Tax is pleased to confirm your engagement to perform tax preparation services for you. This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we provide. To ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements. Please read this letter carefully, as it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to provide. If you are confused at all by this letter, or believe we have misunderstood what you need, please talk to us before you sign. **Please initial on the line after each paragraph.**

We will prepare your 2024 federal and all state income tax returns using the information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. The completed Client Information Sheet is designed to assist you with gathering all the information required to complete your return, along with providing us with necessary data to ensure accuracy. Therefore, it is essential that this Client Information Sheet be completed in its entirety and signed prior to preparation of your tax return. \_\_\_\_\_

It is your responsibility to provide the information required for the preparation of complete and accurate returns. It is also your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax return. This includes documents, canceled checks, and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. It is also your responsibility to thoroughly examine and approve your completed tax return before signing and returning the electronic filing forms to us, to allow us to e-file your returns. *We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.* We will rely, without further verification, upon information you provide to us from third parties including, but not limited to, forms K-1, 1099, 1098, receipts and similar items. We will also rely on your representation of any amounts used for the preparation of your tax returns, whether written or oral, without any further verification when you do not provide it. \_\_\_\_\_

We do not keep any original client records and they will be returned to you upon completion of this engagement. It is your responsibility to pick up all physical documents you provide to us. If you are unable to pick up your documents and need them mailed back, arrange that with Abbey at [abbeygrossman@belt-accounting.com](mailto:abbeygrossman@belt-accounting.com). (Fees will assessed for cost of postage and time). One electronic copy of your completed tax return will be provided to you, and it is your responsibility to download and save a copy for your records. Additional copies will be available upon request, for an additional fee. \_\_\_\_\_

Our fees for this work will be based on the complexity of your tax return, the amount of time required to complete the return, including time spent, meeting with a preparer, reviewing, organizing and scanning your documents, following up on incomplete or missing information and documents, plus any out-of-pocket expenses. If you require an estimate, we will give you a non-binding estimate based upon your representations about the complexity of your returns. All tax return invoices are due and payable upon presentation to you and prior to us submitting the tax return(s) on your behalf. \_\_\_\_\_

Your preparation fee is due and payable upon completion of the tax return (a return is considered completed at the time you are notified) and are deemed to be delinquent if not paid within 30 days. Fees unpaid after 90 days may, at our election, be turned over to our debt collection agency and a collection fee of 50% of the fee will be added to the balance due. \_\_\_\_\_

If we do not have complete information by April 4<sup>th</sup>, 2025, to fully prepare the return, we will send an extension authorization via email that must be returned by April 8<sup>th</sup> to ensure a timely filing of an extension. **You will be billed \$75.** If you do not receive the authorization, it is your responsibility to contact the office to ensure that you receive it. *Filing an extension DOES NOT extend the time to pay and you may be required to make a payment by April 15, in an amount approximating your unpaid tax liability.* The exact amount may differ upon receipt of any subsequent information necessary to complete the return. You assume responsibility for any difference in tax and associated penalties and interest. Belt Accounting & Tax is not responsible for any penalties or interest assessed by any tax authority related to nonpayment and non-filing. This includes the Failure to File Penalty. \_\_\_\_\_

Our main method of communication with you will be via email. It is your responsibility to monitor your email and respond to all communications in a timely manner to ensure timely completion and filing of your tax returns. We will make attempts to send reminders and follow up as time allows, but we cannot guarantee continued attempts. \_\_\_\_\_

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If the government selects your returns for review, we can arrange to represent you. Such representation will be a separate engagement for which an engagement letter will be provided to you. Fees and expenses for defending the returns will be invoiced in accordance with the mutually agreed upon terms of that engagement. \_\_\_\_\_

In the unlikely event of a calculation error in the preparation of your tax return, we will reimburse you for any penalty for which we made you liable, provided the information that you supplied to us was correct. \_\_\_\_\_

We are committed to the safeguarding of your confidential information, and we maintain physical and electronic safeguards to protect your information within our office. Unless required by law, we will not disclose any information about you unless we have your written approval as required under Reg. §301.7216-3(a)(1), even if you are no longer a client. \_\_\_\_\_

**Legally we are not allowed to open your mail. Please remove and unfold documents from envelopes and remove all staples prior to dropping them off.** \_\_\_\_\_

Either party may terminate this engagement *in writing* at any time. You acknowledge and agree that if this engagement is terminated by either party for any reason, neither we, nor any of our employees, will be liable to you for any cost, expenses, liabilities, or damages that arise from or relate to such termination of services. Additionally, you will be responsible for payment for all services up until the time of termination. \_\_\_\_\_

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign this letter in the space indicated below and we will retain a copy in your client file.

Again, we want to express our appreciation for the opportunity to work with you, and hope that you will bring any questions or concerns to our attention.

Sincerely,  
Belt Accounting & Tax, LLC

\_\_\_\_\_  
Accepted By

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date