



DARTT  
& COMPANY, LLC

*Accounting & Professional Services*

114 S. WALNUT STREET  
CARM, ILLINOIS 62821  
PHONE: (618) 382-3278  
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Dear \_\_\_\_\_ (Client):

This letter is written to confirm your understanding of the terms of our engagement and the nature and extent of the income tax services we will provide.

We will prepare your U.S. 2023 federal and state(s) individual income tax returns for the tax year ended December 31, 2023. It is your responsibility to review the states we file and notify us of any additional states where you are required to file or desire to file individual income tax returns.

It is your responsibility to provide all the information necessary to complete your tax returns. We may ask you to clarify some of this information, but we will not verify the information that you provide. We may provide you with questionnaires to help you gather and organize the information for us to prepare the returns. You represent that the information you have provided is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting your return.

We are required to electronically file all federal and state individual income tax returns. Please note that although electronic filing will require our firm (rather than you) to transmit your return to the taxing authorities, we will provide you with a paper copy of the income tax return for your review.

You are solely responsible for your income tax return. Therefore, carefully review the copy of your income tax return when you receive it. After you have reviewed the return, you must provide us with a signed authorization indicating that you have reviewed the return and that, to the best of your knowledge, you feel it is correct. We cannot transmit the return to the taxing authorities until you have signed the authorization.

In the event we request an extension for the filing of your return, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation.

You have the right to "opt out" of the e-filing program by completing and signing a federal opt out statement and a state(s) form. These forms are available upon request and must be completed, signed, and returned to us before we can complete your returns.

You are solely responsible for the timely filing of your return and any penalties and interest for late filing, regardless of whether your return is filed electronically or on paper.

We are not responsible for any tax return or filings not identified in this letter. You may be responsible for reporting certain foreign, state, and local taxes, as well as reporting of any foreign income or assets to United States regulatory agencies. Substantial penalties may be assessed for failure of such reporting. Consultation on these matters is outside the scope of this engagement.

We may not, without first receiving your consent, disclose your return information to anyone in any location outside the United States, to a return preparer outside of our firm for a second opinion, or to any other third party for any purpose other than to prepare your return. We may provide information to affiliates of our firm or other third party service providers who assist us in connection with the preparation of the your return (i.e., an outside processing service and/or software vendor). Our contract with these affiliates or third parties prohibits them from disclosing or using the information other than for the purposes for which the information was provided.

If you would like your records released to a third party (such as to a bank in connection with obtaining a mortgage), you must complete a Release of Information form. Should we receive any request for the disclosure of privileged information from a third party, including a subpoena or IRS summons, we will notify you. If you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege.

Unless you tell us otherwise, we will check the box on your tax return that authorizes your consent for the IRS to discuss your tax return with us. This authorization does not allow us to represent you before the IRS; it is for responding to the IRS concerning any potential missing information, mathematical errors, return preparation questions, and/or obtaining return processing information from the IRS.

By your signature, you authorize us to transmit, update, and store information electronically and to transmit your information over the Internet.

We will retain your returns for seven years after the filing deadline date for the return so that we may better assist you, and in some cases to comply with legal requirements. You agree that we are free to destroy the returns and any records or papers associated with the returns after that seven-year period without any notice to you.

You should retain all documents, receipts, canceled checks, and other records for at least seven years after you file your return to substantiate the items of income and deductible expenses that are claimed on your return.

Returns are subject to examination by taxing authorities, and we do not guarantee that these authorities will agree with positions taken on the return(s) as filed. If any interest or penalties are assessed, they are your responsibility. Should an examination occur, we will be available to represent you at an additional fee.

If a question arises concerning the interpretation of tax law and conflict exists between the taxing authority's interpretation of the law and other supporting authorities, we will use our professional judgment in resolving these issues. Whenever possible, we will resolve the questions in your favor.

Fees and billing procedures are based upon the complexity of the work performed and our professional time to complete the work. Additionally, this fee depends upon the availability, quality, and completeness of your records. The balance is due upon completion of the returns. In the event the final payment is not made at completion or within 30 days, interest at the rate of one and half percent (1½ %) or the maximum legal rate, if less, shall be added to the unpaid balance plus all costs and attorneys' fees incurred for the collection of the sum.

You may terminate this engagement at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time due to unpaid fees, the guidance of our professional standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services. Otherwise, this engagement will be considered complete upon acceptance of your e-filed returns by tax authorities. In the event that your tax returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities.

You agree that the liability of Dartt & Company, LLC Accounting & Professional Services (Firm) and its personnel to you shall not exceed the total amount paid for services herein, and this shall be your exclusive remedy. You further agree to indemnify and hold harmless the Firm and its personnel from all actions, claims, liabilities, costs, expenses, or losses asserted or alleged by any person(s) and/or entity(ies) not a party to this agreement. These limitations on liability and indemnification provisions shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise.

This engagement letter and any future addendum to it signed by all parties constitute the entire agreement between the Firm and you as the client, superseding all proposals, oral or written, and all other communications regarding the terms of this engagement between the parties.

In the event that any portion of this agreement shall be deemed invalid or unenforceable, the balance of this agreement shall remain in full force and effect.

If the foregoing correctly states our agreement with you for services, please sign and return the enclosed copy of this letter to us.

We wish to express our appreciation for this opportunity to work with you.

Sincerely,



Dartt & Company, LLC  
Accounting & Professional Services

Accepted and agreed to:

Name: \_\_\_\_\_ Date: \_\_\_\_\_

(Parent or legal guardian if taxpayer is under the age of 18)

For joint returns, use additional signature line below

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Comments or additional requests: \_\_\_\_\_

\_\_\_\_\_

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