

 **Guardian Tax & Accounting**

Dear Client,

This letter is to confirm our understanding of the terms of our engagement and the nature and extent of the services which we will provide for preparation of your income tax returns and or accounting and bookkeeping services.

We will prepare your federal and state income tax returns from information that you furnish. We will perform no audit or other verification procedures of the data you submit, although we may ask you for clarification of some of the information. It is not our purpose to discover errors, irregularities, or illegal acts; however, we will notify you if such come to our attention unless they are clearly inconsequential.

It is important that you understand the IRS and Oregon Department of Revenue record keeping requirements. Taxing authorities, by regulation, require you to both maintain and retain information substantiating all items reported on your returns. Requirements for documentation are especially important for deductions of **travel, entertainment, auto, computer uses and home office.**

We will use our judgment in resolving questions where the tax law is unclear or where there may be different interpretations of the law. We will resolve such a position after notifying you of the potential ramifications of our conclusions and your final decision.

Your returns, of course, are subject to review by the taxing authorities. However, just because your return is selected does not mean there is a problem. In your interest, it is advisable to contact us immediately upon receiving correspondence for any taxing agency. We will be available upon request to represent you and may render additional fees for time expended.

If there is any error on the returns prepared from information provided by you, the preparer is not liable for the payment of the additional taxes which would have been properly due on the original returns, nor the interest/penalties charged by the taxing authority.

Fees for our services will be computed according to the "Schedule of Charges" audited annually on January 1st. Fees are due upon completion of the work. Any unpaid charges after thirty days will be subject to an interest charge of 2% monthly.

Any accounting, bookkeeping and payroll services are specific to the client. All terms and conditions will be addressed separately from any and all tax services.

Our insurance carrier is requiring that all controversies or claims arising out of this agreement that cannot be settled to the satisfaction of both parties will be settled by arbitration in accordance with the rules of the Arbitration Service of Portland, Inc. then in effect, and judgment on the award may be entered in any court having jurisdiction. Nothing herein, however, shall prevent a party to this Agreement from resorting to a court of competent jurisdiction in those instances where injunctive relief may be appropriate.

PRIVACY POLICY

Tax professionals are now required by law to inform clients of the policies regarding the privacy of client information. Although law now requires this disclosure we have always been, and continue to be bound by professional standards of confidentiality, as well as state and federal licensing regulations that are more stringent than those required by law. We collect nonpublic personal information about you that is provided by you or obtained with your authorization. For current and former clients, we do not disclose any nonpublic information obtained in the course of our practice except as required or permitted by law. Permitted disclosures would include, for instance, providing information to our employees, and in limited circumstances, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared. We retain records relating to professional services that we provided so that we are better able to assist you with your present and future needs and to comply with professional guidelines and regulations. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

CLIENT DECLARATION

I declare that the information given is truthful and accurate to the best of my knowledge and belief. I understand that certain information given is subject to various interpretations and or substantiation. I accept full responsibility for justifying any and all item to all authorities.

If this engagement letter correctly expresses your understanding of the nature, scope and terms of the services we are to provide, please indicate your agreement by signing and dating this letter in the space provided below.

TAXPAYER:

(sign)

SPOUSE:

(sign)

DATE:
