

Langford Accounting **Tax Preparation Engagement Agreement**

This Tax Preparation Engagement Agreement ("Agreement") is entered into between Langford Accounting, LLC, hereinafter referred to as the "Firm," and the signatory of this agreement, hereinafter referred to as the "Client," collectively referred to as the "Parties."

Scope of Services – The Firm will prepare the Client's 2023 Federal and State income tax returns. The Firm will depend on the Client to provide the information the Firm needs to prepare complete and accurate returns. The Firm may ask the Client to clarify some items but will not audit or otherwise verify the data the Client submits.

The Parties may agree at a later time to services that the Firm will provide to the Client on another separate matter. Any such service on a new matter will be the subject of a new separate written engagement agreement between the parties.

The Firm will perform accounting services only as needed to prepare the Client's tax returns. The Firm's work will not include procedures to find defalcations or other irregularities. Accordingly, the engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for the Client to clarify some of the information they submit. The Firm will inform the Client of any material errors, fraud, or other illegal acts it discovers.

The law imposes penalties when taxpayers underestimate their tax liability. The Client will contact the Firm if they have concerns about such penalties. Should the Firm encounter instances of unclear tax law or of potential conflicts in the interpretation of the law, the Firm will outline the reasonable courses of action and the risks and consequences of each. The Firm will ultimately adopt, on the Client's behalf, the alternative they select.

The Firm will retain copies of the Client's records and the Firm's work papers for the Client engagement for three (3) years, after which these documents will be destroyed in accordance with regulations.

This engagement to prepare the Client's 2023 tax returns will conclude with the delivery of the completed returns to the Client (*if paper-filing*), or the Client's signature and the Firm's subsequent submittal of your tax return (*if e-filing*). If paper-filing, the Client will be solely responsible for filing the returns with the appropriate taxing authorities. The Client must read all instructions and documents carefully. By submitting your documentation for us to complete your tax returns, you affirm that this correctly summarizes your understanding of the arrangements for this work.

Client Responsibilities - The Client agrees to provide all necessary documentation and information required for the accurate and timely completion of the tax returns.

State of Documents - Client Documentation must be opened & out of their original envelopes before they are received in the Firm's office. The Firm employees will NOT OPEN SEALED documents or envelopes. Federal statute 18 U.S.C. §1702 makes it a felony to open correspondence addressed to someone else. In addition, IRS directives stipulate we cannot open client mail. Unopened mail will be returned to the Client and delay processing.

Deadline for Submission of Documents Without an Appointment – Client's documentation must be received, in full, by **Monday, March 18, 2024** to have returns filed by April 15th. There are no exceptions to this deadline. All client files submitted with missing information are placed on hold, and the tax return preparation process will not begin until the file is 100% complete. Omitted information can put the Client in personal liability with the IRS should there be questions or an audit. The Firm is not responsible or liable if you omit information.

Electronic Delivery of Completed Returns - Completed Returns will be delivered through the Secure Client Portal. The Client must read all instructions and documents carefully. Once the Client is satisfied with the accuracy, they must sign the provided electronic authorization form.

Other Delivery of Completed Returns – *If requested*, the Firm will provide 1 (one) printed copy of each return at the time of completion, to be picked up in the Firm’s office. The Client must read all instructions and documents carefully.

Fees – Rates for 2023 will remain the same as they were in 2022. For clarification of specific fee, please contact the Firm’s office.

Invoicing and Payment - Invoices are due and payable at time of service. All invoices will be posted to your Secure Client Portal. Returns are e-filed upon receipt of signed authorization forms and complete payment. The Firm reserves the right not to file returns until payment is rendered.

Office Schedule–

Please refer to Appendix A for all schedules.

Appointments – If the Firm must cancel the Client’s appointment due to a snow emergency and cannot reschedule it, the Firm will offer “Priority Drop-off Service” – treated like an appointment.

Clients arriving over 15 minutes late must schedule a new appointment. Clients who cancel more than twice in one calendar year with less than a 24hr notice will be charged for one appointment at the Firm’s standard rate.

Limitation of Liability - The Firm's liability for any errors or omissions in the tax preparation services is limited to the amount of the fees paid by the Client. The Firm is not liable for any indirect, consequential, or incidental damages arising out of or in connection with the services provided under this Agreement.

Termination - Either Party may terminate this Agreement by providing written notice to the other Party.

In the event of termination, the Client agrees to pay for any services rendered up to the date of termination.

Governing Law - This Agreement shall be governed by and construed in accordance with the laws of The Commonwealth of Massachusetts and U.S. Treasury Department Tax Code.

IN WITNESS WHEREOF, the Parties hereto have executed this Tax Preparation Engagement Agreement as of the effective date first above written.

Langford Accounting, LLC

By: _____

Date: _____

Ameena Langford

Client Name: _____

By: _____

Date: _____

Appendix A

Documentation Deadlines & Return Processing Schedule

Below are the deadlines and processing schedule. The Firm operates by this, and there are **no exceptions**.

<u>Corporate Clients</u>		<u>Individual Clients</u>	
Documents Received:	Return Completed By:	Documents Received:	Return Completed By:
By February 1, 2023	March 15, 2023 – IRS Deadline	By March 18, 2023	April 15, 2023 – IRS Deadline
February 2 - May 16	June 8– Office Summer Close	March 19 - May 13	June 8 – Office Summer Close
May 17 to August 15	September 15 – IRS Ext. Deadline	May 14 to September 11	October 15– IRS Ext. Deadline
August 16 to October 1	By IRS E-File Shutdown Nov/Dec	September 12 – October 15	By IRS E-File Shutdown Nov.
After October 1, 2022	May 2024 – Post-Tax Season	After October 15, 2023	May 2024 – Post-Tax Season

Annual Office Schedule

The Firm’s schedule does vary throughout the year with the seasons. If the Client needs an appointment outside these stated hours, please call the office, and the Firm will work with you to make alternate arrangements.

Tax Season IN OFFICE	<i>(February 1 - April 15)</i>	Spring Season IN OFFICE	<i>(April 24 - June 8)</i>
Monday - Friday 8:30 am - 5 pm Saturdays 9 am - 3 pm Sundays CLOSED		Monday - Thursday, 9 am - 2 pm Friday-Sunday CLOSED	
Summer Season & EMAIL	<i>(June 10 – Sept. 4)</i>	Fall Season IN OFFICE	<i>(September 5 - January 31)</i>
Monday CLOSED Tuesday - Thursday 10 am - 1 pm Friday - Sunday CLOSED	PHONE	Monday CLOSED Tuesday - Thursday 9 - 2 Friday - Sunday CLOSED	

The office is closed on all Federal Holidays.

Additionally, they are closed the following times - During these closures, voicemails and emails will not be checked.

December 18, 2023 - January 3, 2024
 April 16-22, 2024
 November 25 - 29, 2024