You have chosen the professionals at E-FILE TAX SERVICES OF NEVADA, INC to prepare & file your tax return for the tax year ***2018.*** In doing so, you are personally telling us that you have received all of your tax information (W-2s, 1099s, etc.) & that your tax return is ready to be filed. Please be aware that payment is due upon completion of your tax return. We will not be able to e-file or release your copies until all payments are collected. If you receive additional information after we file your return, this document is your official notification that should you request our services in filing the required amended return; we will be charging you a minimum of ***$100+ for this additional service***. If there is a state return involved with the amendment, an additional charge of ***$50 will be added*** to the total cost of the amended return.

All clients will be given one copy of their tax return. Should you need additional copies now or at a later date, we will happily provide them to you; however, there will be a ***$5 charge per copy per return***. If you have not been a client of ours for 2 years or more, there will be a ***$25 charge per copy per year*** of past tax years. We retain copies of your tax return and supporting documents for a period of 5 years. **Proof of identification will be requested before tax information is released to you or a third party. *You should keep your original records in secure storage for a minimum of 7 years.***

E-File Tax Services of Nevada, Inc wants to make it clear; if at any time our client/s is involved in a legal matter and E-File Tax Services of Nevada, Inc. is required to act, respond &/or appear for a deposition, court hearing &/or for any other legal matter, our client/s will be responsible for any and all legal costs and a daily fee of $1500 per tax preparer, per accountant &/or office staff.

**1040 INDIVIDUAL TAX RETURN LETTER OF ENGAGEMENT**

Thank you for selecting E-FILE TAX SERVICES OF NEVADA, INC to assist you with your tax affairs. This letter confirms the terms of our engagement with you & the nature & extent of services we provide.

We will prepare your ***2018*** federal & all state income tax returns you request using 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. We have a ***“Personal Tax Organizer”*** that you can request to help you gather the information required for a complete return. If you use the ***“Personal Tax Organizer”***, it will help you avoid overlooking important information & will contribute to efficient preparation of your tax returns. Taking the time to fill out the **“Personal Tax Organizer”** can save us time & you money. ***The “Personal Tax Organizer” is available upon request or on our website at www.efilenevada.com.***

It is your responsibility to provide information required for preparation of complete & accurate returns. You should keep all documents, canceled checks & other data that support your reported income & deductions. This information may be necessary to prove accuracy & completeness of the returns to a taxing authority. ***You are responsible for the accuracy of your tax returns, so you should review them carefully before signing them or signing the e-file permission sheet/s.***

Penalties of as much as ***$100,000*** can be imposed on you for failing to disclose participation in ***“reportable transactions”***, that is, certain arrangement the IRS has identified as potentially abusive. We will insist that all such transactions be properly disclosed. The law also imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, Brent or Saundra can address it during your appointment.

Your returns may be selected for audit by a taxing authority. We do offer ***“IRS Assistance Assurance (IAA)”*** for an additional cost at the time of your appointment. Without this insurance, fees & expenses for the time involved will be incurred, depending on the terms of our engagement. ***An information sheet is available upon request.***

We are Licensed Tax Return Preparers & as such, we are not able to represent you further than on the local level of the tax examination. If the examination continues to appeals, an Enrolled Agent or an Attorney will be necessary for such representation.

Our fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expense. All invoices are due & payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days. ***Prices are listed on the information board.***

***Only one signature is required… Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***