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**Individual Engagement Letter**

This letter is to confirm our understanding of the terms of our engagement and to clarify the nature and limitations of the services we will provide. To ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

**Tax Preparer Responsibility**

We will prepare your **2023** Federal and **AZ (or other state)** Individual income tax returns from information, which you furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask for clarification of some of the information. If you have taxable activity in a state other than that specifically listed, we will not prepare them unless requested. We will prepare only those state returns specifically listed above.

**Taxpayer Responsibility**

It is your responsibility to provide all the information required for the preparation of complete and accurate returns including but not limited to barter, crypto-currency, consumer-to-consumer activity, cash-based revenues, and all other income whether received in-person, in-kind, or electronically, as well as any amounts borrowed against your home, and proof that your dependents live with you. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns. Review the returns carefully before signing and filing them.

**As part of the Corporate Transparency Act, a new federal mandate requires that businesses file a Beneficial Ownership Report to avoid criminal and civil penalties. We do NOT offer this service. If you have an LLC or Corporation you will be required to file this form. If you USED to have an LLC and forgot to close it you will need to close it to avoid needing to file this form.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. This engagement does not include tax planning or the rendering of advice on tax savings opportunities.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

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. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. When a tax examination results in additional taxes, interest and penalties are normally added to the balance payable to the government. It is understood that interest and penalties resulting from a tax examination are the responsibility of the taxpayer. David Oase CPA PC is responsible for penalties resulting from clerical error.

