

## 2023 ENGAGEMENT LETTER and HOLD HARMLESS AGREEMENT

To: **Jack Skehan and Associates--**

I have engaged your firm to prepare my Federal (1040 / 1041 / 1065 / 1120 / 1120S / 990 / 706 / 709) and **Maine** (and/or State of \_\_\_\_\_) income tax returns for the year ended **December 31, 2022**, or appropriate fiscal year. The income tax returns you prepare are based on financial information that I will provide to you. Thus, it is clear that you cannot prepare appropriate returns without accurate and complete financial information from me. To the extent a state or federal taxing entity challenges the adequacy or accuracy of my information, that Jack Skehan and Associates incorporates into a return for my benefit, I understand that additional, corrective work performed by you will be at an additional cost to me at your prevailing fees and rates. I understand it is my responsibility to provide you with all of the information required to complete my tax return. In that regard I state, to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding my income as listed on the accompanying Forms W-2, 1099 and/or written summaries. I understand it is my responsibility to provide all the information necessary to complete the returns. I will retain for 4 years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my return.
2. I have provided true, correct and complete information regarding amounts I have provided to you to claim as tax deductions, and have maintained written documentation supporting all amounts, including mileage records, logbooks and receipts. I understand if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law, and other supportable positions, you will use your professional judgment in resolving the issues.
3. I understand that:
  - a. taxing authorities may examine the returns; documentation should be retained to support the information provided, especially business travel & entertainment deductions, business use of autos and other assets, and barter activities; and that penalties may be imposed on returns that are late, underpaid or incorrect.
  - b. you will not audit or otherwise verify any information; you may require clarification or additional information; you are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.
  - c. your policy is to put all tax advice in writing. I will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.
  - d. your invoice will be due and payable upon completion of these returns and will be based upon a combination of time and fee schedule based on the forms in my tax return. I understand there is an extra charge for bookkeeping assistance and calls to financial advisors and/or lawyers etc.
  - e. you will not file any Federal, State or local tax extensions without my specific written request to do so.
4. ***I understand I will be charged an additional fee if you are asked to assist or represent me in***

**a tax examination or inquiry.** I understand, in the event of preparer error, I am responsible for any additional tax that may be due, and the responsibility of Jack Skehan and Associates is limited to pay any penalties or interest the IRS or State revenue department(s) may assess.

5. I will contact you immediately if I discover additional information that will lead to a change in my return, or if I receive any letters from the IRS or state taxing authorities.
6. If there are other services or tax returns that I request you to prepare, such as estate, gift, sales, fiduciary, property, or other states or cities, I will note them below.
7. I may request **Jack Skehan and Associates** to email or fax my financial records, that may or may not include sensitive personal information. As we are all aware, communicating by traditional non-encrypted, password protected email or fax may not always be secure and/or confidential. However, the speed and convenience of using traditional email or fax often provide real benefits. While acknowledging these benefits and concerns of **Jack Skehan and Associates**, should I still request same, I will hold **Jack Skehan and Associates** harmless should this information arrive at an unintended destination, even if due to an error made by **Jack Skehan and Associates** when transmitting the data.

I have read, understand and accept the conditions of the Engagement Letter.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Taxpayer 1's Signature                      Date

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Taxpayer 2's Signature                      Date

And by **Jack Skehan and Associates:**

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Tax Preparer's Signature                      Date

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