

January 3, 2024

Dear ,

Thank you for choosing my firm, Brenda Bosch CPA, PLC to prepare your income tax returns for tax year 2023. This letter confirms the services I will provide. My firm will prepare your federal and state returns for tax year 2023 based on information you provide. Although the work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, questions may be asked for clarification of certain information, or additional information, so that accurate and complete returns may be prepared for you. Certain individuals may be required to electronically file Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with the U.S. Department of the Treasury. Failure to comply with the filing requirements may result in significant civil and criminal penalties. Unless otherwise specifically agreed to in writing, my firm will not prepare, file, or provide assistance with this form. If you would like to add Form 114 (or any other forms or services) to this engagement, please let me know.

You will be provided with a copy of your final returns for review before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions prior to electronic transmission. Your returns are required to be filed electronically with the IRS and the appropriate State by April 15 unless an extension is filed.

The IRS requires:

- **Filing your returns by the due date. This is your responsibility.**
- **That you sign an *E-file Authorization Form 8879***
 1. **indicating that you have reviewed your return;**
 2. **That it is correct to the best of your knowledge; and you authorize me to submit it electronically;**
- **You return the signed 8879 form to me. Your return cannot be transmitted without it.**

It is your responsibility to provide all necessary information related to income and deductions for tax year 2023, and to respond to all inquiries in a timely manner so that your returns may be accurately completed. You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

If an extension of time is required, any tax due with these returns must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

My fees for preparation of your returns are based upon my standard billing rates plus out-of-pocket expenses. **My invoices are due and payable upon presentation.** If your returns are later selected by the IRS or State for correspondence, a review, or an audit, I will be glad to assist or represent you. However, there will be additional costs incurred. My fees for preparing your return do not include time that might be necessary to assist you with the IRS or State correspondence, review or audit.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to me.

Thank you again for choosing my firm to prepare your 2023 tax return. I appreciate your business.

Sincerely,

Brenda Bosch CPA, PLC

Accepted by:

_____ Date _____

_____ Date _____

General Information

Taxpayer

Spouse

First Name
 Middle Initial
 Last Name
 Suffix
 Social Security Number
 Date of Birth
 Date of Death

First Name
 Middle Initial
 Last Name
 Suffix
 Social Security Number
 Date of Birth
 Date of Death

Check ("X") which phone number to list on return.

Home Phone
 Work Phone
 Cell Phone
 Fax Number

Home Phone
 Work Phone
 Cell Phone
 Fax Number

Legally Blind
 Totally Disabled
 Claimed as a Dependent
 Presidential Election Fund (\$3)

Legally Blind
 Totally Disabled
 Claimed as a Dependent
 Presidential Election Fund (\$3)

Occupation
 E-mail address
 State of Residence as of 12/31
 County of Residence as of 12/31
 School District as of 12/31

Occupation
 E-mail address
 State of Residence as of 12/31
 County of Residence as of 12/31
 School District as of 12/31

Sales tax rate of locality in 2023 %
 If Part Year, Period of Residency to

Sales tax rate of locality in 2023 %
 If Part Year, Period of Residency to

Additional information is being requested this filing season in an effort to combat stolen-identity tax fraud. Please provide the requested information from the driver's license or state-issued identification card. Providing the information could help process state returns faster.

ID type Driver's license OR State Issued ID
 ID number
 ID issuing state
 ID issue date
 ID expiration date

ID type Driver's license OR State Issued ID
 ID number
 ID issuing state
 ID issue date
 ID expiration date

Filing Status

Status on 2022 return :

- Status as of 12/31/2023 :
 Enter ("X") in the box
- 1 Single
 - 2 Married filing joint
 - 3 Married filing separately
(Enter spouse's name and SSN above)
 - 4 Head of Household Non-dependent name: _____
Non-dependent SSN: _____
 - 5 Qualifying surviving spouse (QSS) Year spouse died _____

Taxpayer's Address

Street _____ Apt/Suite : _____
 City _____ State _____ Zip Code _____
 If address is in a foreign country, enter that country
 Foreign province/county Foreign postal code _____
 If a bona fide resident of a U.S. territory, enter territory

Preparer's Information

Preparer's name _____
 Firm's name _____
 Street _____
 City _____ State _____ Zip Code _____

Attestation and Signature:

To the best of my knowledge the enclosed information is correct and includes all income, deductions, and other information necessary for the preparation of this year's income tax returns for which I have adequate records.

Sign _____ Date _____
 here _____ Date _____