

**EA Cornerstone, LLC**  
**21175 SH 249, #543**  
**Houston, TX 77070**  
**info@eacornerstone.com**

## **TAX ENGAGEMENT LETTER**

Dear Valued Client,

This letter is to confirm and specify the terms of our engagement with you for the current tax year and to clarify the nature and extent of the tax services we will provide. To ensure an understanding of our mutual responsibilities, we ask that you read this letter, sign it, and return it to us. If you have any questions about this agreement or the responsibilities listed, please discuss this letter with us before you sign it.

We will prepare the federal and state individual income tax return for the calendar year as listed in your submitted documentation. If we become aware of any other filing requirement, we will notify you of the obligation and may prepare the appropriate returns at your request.

Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions other than the one(s) you have informed us of. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.

We will prepare the return(s) from the information you furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will provide you with questionnaires and/or worksheets as needed to guide you in gathering the necessary information. Your use of such forms will increase accuracy and efficiency of the filing(s). Upon completion of your return(s) it is your responsibility to review each return for accuracy and potentially omitted information. You agree to not hold us liable for omitted information not provided for accurate preparation.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare the appropriate amended returns as a separate engagement.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of the tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning certain positions taken on the return that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your tax return. In either event, you agree to compensate us for our services to the date of withdrawal.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending this privilege.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we may be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.

The tax organizer includes subjects such as foreign account compliance. This is not an all-encompassing review of every taxpayer's situation and should be discussed with your preparer. We are not responsible for non-reporting or non-compliance of FATCA reporting or any other crypto-currency or foreign financial asset/account reporting.

Our fees for tax services will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement, plus out-of-pocket expenses. An invoice will be presented to you upon electronic delivery of your tax return(s). All invoices are due and payable upon presentation. We will not deliver your final tax returns without a completed Payment Authorization Form on file.

New law mandates preparers to E-file all returns. Form 8879 (Authorization for E-file) must be signed and returned prior to our E-filing of the returns. Originals are not required.

All documents should be sent electronically through [eacornerstonellc.sharefile.com/filedrop](http://eacornerstonellc.sharefile.com/filedrop) for more secure transmittal. If you choose to use any form of electronic transfer of tax data, you do so at your own risk and agree to indemnify and hold harmless EA Cornerstone LLC, its agents, affiliates, successors and assigns for and against any liability, claim, loss or expense it may incur as a result of its good faith reliance on facsimile or electronically transmitted forms from Client, Agent, or Representative for such information.

In order to meet the filing deadline for your income tax return, your completed Tax Organizer and/or other documentation needs to be received by our office no later than March 31st. Any information received after that date may require an extension to be filed for your return. If your return has been extended, the due date will then be six months later and any information needed to file your return will need to be received by our office no later than September 30th.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve.

We will retain copies of records you supply to us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files will be destroyed. Upon request, all your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage.

Notwithstanding anything contained herein, EA Cornerstone LLC and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at EA Cornerstone's location located in Harris County, Texas, USA, and Harris County, Texas, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Texas.

Please note that only one signature is required for jointly filed returns. Your signature below confirms the acceptance of terms by you and your spouse. If you disagree with any of these terms, please notify us immediately.

Thank you for the opportunity to serve you.

Thank you,

*EA Cornerstone, LLC*

**Accepted by:**

\_\_\_\_\_  
**Printed Name (Taxpayer)**

\_\_\_\_\_  
**Printed Name (Spouse)**

\_\_\_\_\_  
**Signature of Taxpayer or Spouse**

\_\_\_\_\_  
**Date**