



Dear Client:

Greetings and Happy New Year from Nason Accounting LLC! We sincerely hope you have enjoyed the Holiday Season and wish you much success in 2023.

We wanted to take an opportunity to provide you with an organizer to gather your 2022 tax information. The organizer is also available for download on our website at www.nasonaccounting.com. Please go to the Download Our Organizers block on the homepage of the website. If you do not have access to a computer, and wish to have a paper copy mailed to you, please call the office, and we will send one to you. Please start accumulating the information necessary to complete your 2022 tax returns.

First: Please download, read, and sign the engagement letter, and bring it with you when you drop off your tax return information. We are required to file your return electronically unless you specifically opt out of doing so. If you wish to paper file, please mark the box on the engagement letter that indicates so, and initial it.

Second: *Please read and respond* to the miscellaneous questions at the front of the organizer. These need to be in our file for our insurance purposes. If you wish to scan your information and e-mail it to us, you are welcome to do that as well. The last page of the organizer contains certain questions that **MUST** be answered for our files. The organizer must be signed on the last page.

Third: Check to see that you, your spouse, and dependents names are listed as they appear on your social security cards. Be sure to let us know if you have had an addition to the family! **If this is the first year Nason Accounting, LLC will be preparing your tax return, please provide birthdates for everyone listed on the return, as well as copies of the prior year's federal and state returns.**

Fourth: We will offer portals again this year. Information can be uploaded or downloaded and copies of tax returns and other documents can be stored there indefinitely. If you would like one of these set up, please let us know as soon as possible.

With regard to extensions, *if you wish us to get an extension for you, please let us know. We need to hear from you before we can prepare extensions and/or tax returns. We try to contact everyone prior to the deadline to ask, but if you do not respond or somehow let us know that you want us to prepare an extension, we will not do so. If we have not heard from you within one week prior to the original due date of the return, we will assume you do not want us to prepare your extensions or tax returns for 2022.* Please contact us if you have any questions or if you need further assistance. We look forward to working with you again this year.

Sincerely,

Nason Accounting LLC

To: Nason Accounting LLC

I have engaged your firm to prepare my individual (1040) Federal and South Carolina and/or states of _____ income tax returns for the year ended December 31, 2022. I understand it is my responsibility to provide you with all the information required to complete my tax return. In that regard, I state that, to the best of my knowledge:

1. I have provided true, correct, and complete information regarding my income as listed on the attached Forms W-2, 1099, or written summaries. **I understand it is my responsibility to provide the necessary information to complete the returns.** I will retain for 5 years the documents, receipts, cancelled checks and other records to substantiate the items of income and expense claimed on my return. ***Once I receive or pick up my returns and additional information, any requests for additional paper or electronic copies of either will be subject to a \$30 processing fee per year.***
2. I also understand that worldwide income is to be reported, not just that which is earned in the US. If I have signing authority or a financial interest in a foreign bank account, I have provided you with the relevant information that needs to be reported.
3. I have provided true, correct, & complete information regarding amounts I have provided to you to claim as deductions, and have maintained written documentation supporting all amounts, including logbooks & receipts. I understand that 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, that you will use your professional judgment in resolving the issues.
4. I understand that taxing authorities may examine returns, that documentation should be retained to support the information provided to you, especially business travel and meal deductions, business use % of autos & other assets, and barter activities, and that penalties may be imposed on returns that are late, unpaid, or incorrect.
5. I understand that you will not audit or otherwise verify any information, that you may require clarification or additional information, and that you are not responsible for disallowed deductions, to the inclusion of additional unreported income or any resulting taxes, penalties, or interest. ***I also understand that it is my responsibility to complete the organizer, and if I choose not to do so, Nason Accounting is in no way responsible for not including any relevant information in my return, as it is deemed that those questions were asked of me.***
6. I understand that I will be charged an additional fee if you are asked to assist or represent me in a tax examination or notice response; or if I request additional work not related to the completion of my return. I understand that in the event of preparer error, I am responsible for additional tax that may be due, but that the extent of your responsibility is to pay for any penalty that the IRS or the state revenue department may assess.
7. I understand that if I make an appointment, and do not show up or call to cancel, there will be a \$150 missed appointment fee.
8. I will contact you immediately if I discover additional information that will lead to a change in my return.
9. If I ask you to extend my return, I understand that the extension request is an extension of time to file, not an extension of time to pay, and that I might need to make a payment of the tax I estimate to be due at the time I file the extension. Amounts not paid by the original due date may be subject to interest and penalties. Nason Accounting is not responsible for any amounts paid late.
10. I understand that your bill will be due and payable upon completion of these returns. I will pay when I come in to sign my documents, or make other arrangements prior to that time. **I understand that my return will not be filed until payment is made.** If, once I am notified that the return is completed, I decide to bring additional information for inclusion in my return; I understand that there will be a minimum additional of \$100 (perhaps more) for reworking and

reprocessing the returns. For extended returns, I understand that if I bring my information to Nason Accounting within 10 days of the filing deadline that you reserve the right to charge an expedited return fee. Invoices not paid in full within 60 days will be charged interest at the rate of 1.5% per month until the balance is paid in full. I understand that additional services will not be performed until the bill for these services has been paid.

11. If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. Liability because of errors and omission by Nason Accounting shall be limited to penalties and interest paid by Nason Accounting. Actions against Nason Accounting must be initiated within one year of the performance of services.
12. Because we have limited space here at Nason Accounting, original documents must be picked up within 30 days of my being notified the return is complete. If I do not pick up my return information within 30 days, Nason Accounting reserves the right to mail the information to me, and I will be responsible for the postage. Items will be sent certified mail, with a return receipt requested. We encourage those that are out of town to utilize our portal system since it is more secure than mailing paper documents.
13. I have the final responsibility for filing my tax returns. I will review the returns before they are filed. Tax returns are filed electronically where required. I am responsible for submitting to you the appropriate signed e-file authorization forms in time for Nason Accounting to meet all tax return filing deadlines. ***In accordance with federal and state law, I acknowledge that you cannot submit any tax returns for e-filing until you are in physical receipt of my signed e-file authorization form.***
14. To the extent any returns are paper filed, I remain responsible for filing/mailing all necessary documents. Nason Accounting assumes no responsibility for the filing or mailing of any paper tax returns, tax forms, or other statements with the taxing authorities.
15. I may be asked to provide a credit card to have on file in the event I do not timely pay any fee due. If I have not made other arrangement for payment, Nason Accounting has my permission to charge my credit card for any balance due over 60 days.
16. **I do not wish to file my returns electronically.** _____ Initial here. ***Please note that Nason Accounting will not be responsible for mailing your paper returns.***

I have read, understand, and accept the conditions of the engagement letter as stated above.

Client Signature

Date

Client Spouse's Signature

Date

PRIVACY NOTICE

This Privacy Notice summarizes Nason Accounting LLC's policies and practices with respect to the treatment of nonpublic personal information that we acquire about you. As used herein, "you" means those individuals who obtain a financial product or service from Nason Accounting, LLC that is to be used primarily for personal, family or household purposes. We collect nonpublic personal information about you from the following sources:

- Information we receive directly from you.
- Information regarding the services we provide or have previously provided to you.
- Information that we receive from third parties in connection with the provision of services to you.

This information can be received in any manner, including in-person discussions, telephone conversations, and electronic or other written communications.

We do not disclose any nonpublic personal information about you to anyone without your permission, except as required or permitted by law.

Our personnel are provided access to your nonpublic personal information only if they have a need to know the information in connection with a legitimate business purpose, such as the provision of services to you. We will continue to adhere to the policies and practices described in this Privacy Notice with respect to information that we have acquired about you even if we no longer provide services to you.

We reserve the right to change these policies and practices at any time. When appropriate, a revised Privacy Notice will be provided to you, which incorporates such changes.
