



Abiding AICPA guidelines, this engagement letter (EL) confirms and specifies the terms of our engagement and is the entire agreement for the professional services we will provide. This EL is binding upon all heirs, successors, or assigns, and corporate officers individually, jointly, and severally.

We will prepare your 2021 federal and requested state income tax returns from information that you provide. We will not audit or verify the data you provide us. Our work in connection with this engagement, does not include any procedures designed to discover defalcations or other irregularities, should any exist. Upon request, we provide bookkeeping services for preparation of income tax returns. We will not provide an Opinion on any financial statements we prepare.

It is your responsibility to provide all information required for the preparation of complete and accurate tax returns or other work product. You should retain canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of tax returns to a taxing authority. You have final responsibility for your income tax returns and should review them carefully before you approve/submit them.

We will use professional judgment resolving questions if the tax law is unclear. It is your responsibility to File Form Fin Cen 4, if you or any entity you own/ control has a financial interest in any foreign bank account(s). This is required for all US citizens.

Penalties may be imposed if taxpayers understate/underpay their annual tax liability. It is your responsibility to make any required Estimated Tax payments and timely submit your tax returns. Your returns may be selected for review by taxing authorities. In the event of government tax examination, we are available upon request to represent you for time and expenses incurred.

We do not automatically submit tax extensions and we do not make client estimated tax payments. Initial Tax Return due dates are 15 March for Business and 15 April for Personal income tax returns. Six (6) month Filing Extensions are available, if timely submitted. We must be notified in writing at least Two (2) weeks prior to filing deadlines if you need an Extension. It is your responsibility to cover any tax due with Extensions; the Safe Harbor is generally paying more than the prior year total, annual income tax liability for the applicable income tax return. Upon request, we prepare "estimated" tax projections; outside of the tax filing season for the time and expense incurred.

We retain a copy of client provided data for three (3) years. We do not retain original client records, which are returned upon completion of the requested engagement. Privacy laws require that we not produce or discuss your personal information to any third party (other than pursuant a valid subpoena) without your written consent.

For your safety and convenience, we made a substantial investment in software and professional staff to communicate with you via a secure portal and client dashboard. Our Admin Team will gladly assist you in taking advantage of this communication method. You understand and agree that we (you and us) have no control over possible unauthorized interceptions of electronic communications. Contact Vincent Lucas, CPA President LMM, Inc. if you are informed of a data/security breach.

8201 Greensboro Drive, Suite 613, McLean, VA 22102 • Phone: 703.893.9320 • Fax: 703.348.6645

www.lmmtax.com



Also, be advised the Team is vaccinated and follow CDC recommendations. We appreciate a similar courtesy whenever you meet with us. All appointments must be scheduled in advance.

Upon completion of your work product, you must return to us your signed and dated Electronic Authorization (EF) Forms. We cannot submit income tax returns until we receive the IRS required EF Form. With your signature and credit card information, we will charge any remaining professional fee balance at the time of delivery your completed work product.

Please return your signed and dated EL with the required Deposit (Check or CC via web site) of \$250 for Business Personal Property tax returns; \$650 for Personal tax returns; \$850 for Business and Trust tax returns. We must now pass along some of the mandatory IRS Electronic Filing Fees, increasing delivery costs, cyber security costs, and data retention/management costs as a separate (per return) line item.

Please note that payment of our fee in full is required prior to our releasing/filing tax returns and other work product. The laws of Virginia shall govern in the event of any dispute and all parties to this EL agree to binding arbitration in the unlikely event of litigation. Be sure you read our regular Newsletter sent via email and **make certain we have your current email address**. Please send an email to Raven at: Office@LMMTax.Com with any new/ updated email address.

We thank you very much for your continued loyalty and referrals. We look forward to helping you with all your income tax, estate, and retirement planning and financial management matters. We recommend tax and financial planning "outside of" the tax filing seasons.

Sincerely,

LMM Tax

Accepted By:

Signature

Date

Print Name

Spouse Signature

Date

Print Name

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