LUCAS, MORELAND and MASTBROOK, INC.

AICPA guidelines require an Engagement Letter (EL) to confirm the terms of our agreement for professional services. This EL is binding upon all signers, heirs, successors, assigns, and corporate officers, individually and jointly.

We do not audit or verify the data you provide. Our services do not include procedures to detect fraud or irregularities. Bookkeeping services may be provided solely to support tax preparation. We do not issue opinions on any financial statements.

Client Responsibilities

You are responsible for providing complete and accurate information for tax returns or other deliverables. Retain documents supporting your income and deductions, as you are responsible for the final return. Review all returns carefully before approval.

If tax laws are unclear, we will apply our best professional judgment. You are responsible for filing FinCEN Form 114 (FBAR) if you or any entities you control hold foreign bank accounts. Penalties may apply for underpayment or noncompliance. If examined by a tax authority, we can represent you for an additional fee.

Deadlines & Filing

Tax return due dates are March 15 (Business) and April 15 (Personal). Extensions are common when receiving K-1s. Notify us at least two (2) weeks before the deadline if you require an extension or tax estimates. You are responsible for making all tax payments, including estimated tax and/or extension tax payments.

Document Retention & Privacy

We retain client data for three (3) years and return original records at the conclusion of our work. We comply with privacy laws and will not share your information without written consent unless legally required. We use a secure online portal for communication and document exchange.

Engagement Terms

Work begins once we receive your signed EL and the required deposit:

- $475 for Business PPT returns.
- $875 for Personal returns.
- $975 for Business and Trust returns.

Payments are accepted via check, credit card, or at LMMTax.com. Tax returns are completed in the order received and only after all necessary information is provided.

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Additional Fees
We charge $280/hour for responding to tax authorities. This task now requires significant time and will be billed in fifteen (minimum) minute increments. We cannot guarantee an outcome and take a 'client advocacy' position whenever possible.

To file your return, we must have:

1. All required documentation
2. Signed Electronic Filing Authorization (EF) Forms
3. Full payment of any outstanding balance

Failure to pay may result in late filing or payment penalties, for which you are solely responsible.

Legal
Virginia law governs this agreement. In the event of a dispute, jurisdiction lies in Fairfax County Circuit Court. The non-breaching party is entitled to attorney's fees and costs. Our liability is limited to fees paid for the services rendered, excluding fraud. This agreement may only be cancelled in writing. After we receive your EL and/ or information any refund will be prorated.

Appointments & Updates
Appointments must be scheduled in advance. Be certain you subscribe to our Tax Updates for ongoing tax and financial planning advice. We are here to support your personal and business financial needs, including retirement and tax planning. We look forward to improving your financial outcomes.

Please contact Vincent Lucas, CPA, with any concerns or suspected data breaches.

Sincerely,
Vincent Lucas
CPA President
LMM, Inc.
LBA, LGK,
CPA

Accepted By:

______________________________ ____________
Signature Date

____
Print Name/Business Name

______________________________ ____________
Spouse/Business Partner Signature Date