

2022 ENGAGEMENT LETTER and HOLD HARMLESS AGREEMENT

To: **Jack Skehan & Associates--**

I have engaged your firm to prepare my Federal (1040 / 1041 / 1065 / 1120 / 1120S / 990 / 706 / 709) and **Maine** (and/or State of _____) income tax returns for the year ended **December 31, 2021**, or appropriate fiscal year. The income tax returns you prepare are based on financial information that I will provide to you. Thus, it is clear that you cannot prepare appropriate returns without accurate and complete financial information from me. To the extent a state or federal taxing entity challenges the adequacy or accuracy of my information, that Jack Skehan & Associates incorporates into a return for my benefit, I understand that additional, corrective work performed by you will be at an additional cost to me at your prevailing fees and rates. I understand it is my responsibility to provide you with all of the information required to complete my tax return. In that regard I state, to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding my income as listed on the accompanying Forms W-2, 1099 and/or written summaries. I understand it is my responsibility to provide all the information necessary to complete the returns. I will retain for 4 years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my return.
2. I have provided true, correct and complete information regarding amounts I have provided to you to claim as tax deductions, and have maintained written documentation supporting all amounts, including mileage records, logbooks and receipts. I understand 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, you will use your professional judgment in resolving the issues.
3. I understand that:
 - a. taxing authorities may examine the returns; documentation should be retained to support the information provided, especially business travel & entertainment deductions, business use of autos and other assets, and barter activities; and that penalties may be imposed on returns that are late, underpaid or incorrect.
 - b. you will not audit or otherwise verify any information; you may require clarification or additional information; you are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.
 - c. your policy is to put all tax advice in writing. I will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.
 - d. your invoice will be due and payable upon completion of these returns and will be based upon a combination of time and fee schedule based on the forms in my tax return. I understand there is an extra charge for bookkeeping assistance and calls to financial advisors and/or lawyers etc.
 - e. you will not file any Federal, State or local tax extensions without my specific written request to do so.

4. ***I understand I will be charged an additional fee if you are asked to assist or represent me in a tax examination or inquiry.*** I understand, in the event of preparer error, I am responsible for any additional tax that may be due, and the responsibility of Jack Skehan & Associates is limited to pay any penalties or interest the IRS or State revenue department(s) may assess.
5. I will contact you immediately if I discover additional information that will lead to a change in my return, or if I receive any letters from the IRS or state taxing authorities.
6. If there are other services or tax returns that I request you to prepare, such as estate, gift, sales, fiduciary, property, or other states or cities, I will note them below.
7. I may request **Jack Skehan & Associates** to email or fax my financial records, that may or may not include sensitive personal information. As we are all aware, communicating by traditional non-encrypted, password protected email or fax may not always be secure and/or confidential. However, the speed and convenience of using traditional email or fax often provide real benefits. While acknowledging these benefits and concerns of **Jack Skehan & Associates**, should I still request same, I will hold **Jack Skehan & Associates** harmless should this information arrive at an unintended destination, even if due to an error made by **Jack Skehan & Associates** when transmitting the data.

I have read, understand and accept the conditions of the Engagement Letter.

_____/_____/_____
 Taxpayer 1's Signature Date

_____/_____/_____
 Taxpayer 2's Signature Date

And by **Jack Skehan & Associates:**

_____/_____/_____
 Tax Preparer's Signature Date

NOTES:
