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Services you need to succeed:*

JAMES E. CHENEY
Certified Public Accountant, PLLC

Tax Preparation for:

*Individuals
Corporations
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Non-profits
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LLC's
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Payroll & Sales Tax Preparation

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Consulting

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Financial Statement Preparation

Compilation

Review

*Bookkeeping and Administrative
Support & Consulting*

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Subject: Preparation of Your Individual Tax Returns

Thank you for selecting James E. Cheney, CPA, PLLC to assist you with your tax affairs. This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

We will prepare your 2024 federal and all state income tax returns you request using information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. We've enclosed an Organizer to help you gather the information required for a complete return. If you use the Organizer, it will help you avoid overlooking important information and contribute to efficient preparation of your returns. That helps keep the cost of our services as low as possible.

It is your responsibility to provide information required for preparation of complete and accurate returns. You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them.

Our work will not include any procedures to discover defalcations or other irregularities. The only accounting or analysis work we will do is that which is necessary for preparation of your income tax returns.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, we will apply the "more likely than not" reliance standard to resolve such issues. You agree to honor our decisions regarding the need to make protective disclosures in your returns.

Our fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

We will retain copies of records you supplied 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. All your original records will be returned to you at the completion of your return. You should keep the original records in secure storage.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us with your tax documents.

By signing this letter, you are also consenting to receive notifications from our office via SMS communication and email newsletters.

We appreciate your confidence in us. Please call if you have questions.

Sincerely,

James E. Cheney, CPA, PLLC

Signature

Date

Spouse's Signature (If Married Filing Jointly)

Date