



..... CERTIFIED PUBLIC ACCOUNTANT

CATHERINE L. OZMENT, CPA PLLC
3402 JOHN STOCKBAUER DR
VICTORIA, TEXAS 77901
361-578-7333

Dear Taxpayer,

This letter is to confirm and specify the terms of our engagement with you for the year end 2020 and to clarify the nature and extent of the tax services we will provide.

We will prepare the federal and state individual income tax returns for calendar year 2020. We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state. If we become aware of any other filing requirement, we will tell you the obligation and may prepare the appropriate returns at your request as a separate engagement.

It is your responsibility to provide all the information and disclosures required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to improve the accuracy and completeness of the returns to a taxing authority. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s). You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos and computers. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

We will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

We have the right to withdraw from this engagement, at our discretion, if you don't provide us with requested information in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the foregoing correctly sets forth your understanding of our tax agreement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.



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We want to express our appreciation for this opportunity to work with you.

Very truly yours,
Catherine L Ozment, CPA

AGREED TO AND ACCEPTED

Signature: _____

Date: _____

Name: _____

Title: _____

Deposit Acknowledgement

Outlined in our updated fee schedule, effective July 1, 2018, our tax return prices begin at \$350 (Personal) and \$490 (Business). These prices could increase depending on the complexity of the return. By signing below, you agree to pay a deposit of \$150 for Personal returns, and \$250 for Business returns. Deposit is due upon dropping off your tax documents. This means that unless prior arrangements have been made through our office, the down payment is required to be paid in full before we will begin to work on your return. Furthermore, the remaining balance will need to be paid in its entirety once services have been completed. Your return will not be filed, nor will it be released to you, until we have received payment in full.

X: _____ Date: _____