



Specializing in Individual, Small Business, Non-profits, Estate & Trusts

Business Tax Return Engagement Letter & Privacy Notification

Business Name: _____, the "Business"

We are pleased to confirm our understanding of the arrangements for you regarding your Business' tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both you and Metzger Tax Service, LLC that you understand what you can and cannot expect from our services. If you are confused in any way with this letter or believe we have misunderstood what you need, please discuss this letter with us before you sign it.

The Internal Revenue Service imposes penalties on taxpayers (including you as a Representative/Officer) and licensed preparers, for failure to observe due care in reporting tax returns. To ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare returns to confirm the following arrangements.

We will prepare your fiscal year ended _____ Business's tax return(s).
Month Day Year

This engagement is limited to your Federal and Oregon business tax forms, including the potential Oregon Corporate Activity Tax (CAT), Tri-Met, City of Portland, and Multnomah County. If additional jurisdictions are needed, please indicate here _____.

We will depend on the Representative/Officer and all parties to your Business (collectively "You") to provide the information we need to prepare complete and accurate return(s). Metzger Tax Service LLC ("We") may ask you to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax return(s). We will **not** audit, review, or compile the financial results (statements, reports, etc.) and, accordingly, will **not** express an opinion or any other form of assurance on them. Our work will **not** include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for You to clarify some of the information submitted. We will, of course, inform You of any material errors, fraud, or other illegal acts may We discover.

We will use our professional judgment in preparing your returns. Whenever We are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), We will explain the possible positions that may be taken on your return. We will adopt whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service or another tax agency should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Special privacy laws were established by the IRS **prohibiting us from providing confidential information or copies to anyone other than You without your specific, written authorization. Please expect to provide that written authorization before we can release any of your confidential information.**

It is our policy to keep records related to this engagement for three years after which they may be destroyed. However, we do not keep any original client records, so We will return those to You at the completion of the services rendered under this engagement. When records are returned to You, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. We recommend that You keep these records for at least **seven** years.

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Business Representative Initials _____

In the interest of facilitating our services to You, we may communicate by facsimile transmission or a secure web portal. This portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, You recognize and accept that We have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement. Please provide us with a secure email address.

From time to time during our relationship, You may seek our advice regarding potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered.

FEES ARE DUE AT THE TIME YOU PICK UP YOUR RETURN. Tax returns will not be electronically filed or released until payment in full has been made. Should an account not be paid in full at the time of pick up, to the extent permitted by state law, an interest and/or service charge may be added to all accounts not paid within thirty (30) days. If you are delinquent in payment, your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account.

Our fee for the tax preparation agreed to under this letter does not include responding to inquiries or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence for any agency covered by this letter.

In recognition of the relative risks and benefits of this agreement, You and Metzger Tax Service LLC (the Tax Firm) have discussed and have agreed on the fair allocation of risk between us. As such, You agree, to the fullest extent permitted by law, to limit the liability of the Tax Firm to You for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the Tax Firm to You shall not exceed the Tax Firm's total fee for services rendered under this letter. You and the Tax Firm intend and agree that this limitation apply to any and all liability or cause of action against the Tax Firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for error and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

This Engagement Letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations, or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of You and the Tax Firm.

We appreciate the opportunity to serve You. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed Engagement Letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected, and all other provisions remain in full force and effect.

Sincerely,

Metzger Tax Service LLC

I have read the above terms of the Engagement Letter and agree with the terms of this engagement.

Name of Business

Name of Business Representative/Officer

Signature of Representative/Officer

Date