



**KOHLER & EYRE**  
CERTIFIED PUBLIC ACCOUNTANTS

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\*A PROFESSIONAL CORPORATION  
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OREGON AND ARIZONA  
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## **Engagement Letter for Business Tax Return Preparation**

Dear Client,

Thank you for choosing our office to assist you with the preparation of your 2013 Business Income Tax Returns. We look forward to working with you this year and want to confirm our understanding of the arrangements for this service. Please read this letter carefully because it is important that we establish expectations for both of us as we work together. If you have any additional questions or concerns regarding this Engagement Letter, please call to discuss before signing it.

Please note that **Corporate Income Tax Returns (S-Corporations, C-Corporations, and LLC's taxed as Corporations) are due by March 17, 2014**. **LLC/Partnership Returns are due by April 15, 2014**. Please submit your information by **February 1, 2014** for Corporation returns, and **February 28, 2014** for LLC/Partnership returns **to ensure your Income Taxes can be completed by the deadline**. An additional extension of time to file may be requested before the due date, allowing you to extend your tax return due date until **September 15, 2014**. If an extension is filed, please submit your information by **July 15, 2014** **to ensure your Income Taxes can be completed by the extended deadline**. The extension is an extension of time to file your tax return and not an extension to pay any tax liability due. If any tax is due or you think it may be due, you must pay that amount to the IRS and any applicable state taxing agency by **March 17, 2014** for Corporations and LLC's taxed as Corporations, and **April 15, 2014** for LLC's and Partnerships. If payment is not made timely, there will be penalties and interest due.

Our basic rate for tax return preparation for your Business Income Tax Returns **starts at \$800**. We require a retainer of \$400 prior to starting the work. **This retainer is applied to the final billing**. We accept major credit cards for payment. **Please note, we will be charging additional fees for bookkeeping services and for the preparation of additional schedules if these services are necessary**. Please be assured that no charges will be made to your credit card without your prior notification. All charges for tax return preparation are due and payable prior to the release of the return to the client or the filing of the return. You will be contacted with an estimate of charges if they are above the basic rate for your approval.

You are responsible for the proper recording of financial activities, for the safeguarding of assets, and for the substantial accuracy of your financial records. The law imposes various penalties when taxpayers understate their tax liability. We recommend you retain all documents, cancelled checks, receipts and other data that form the basis of income and deductions for at least 3 years after filing your return. **Please remember, you have the final responsibility for the information on your income tax returns.**

Please note the following policies that are in effect:

- No tax return or related information will be released until the invoice has been paid in full, and payment plans are not available.
- There will be a non-refundable \$25.00 late fee charge if an invoice exceeds 90 days past due.

**Sending our Office Information - Please do not send originals.** Scan in your data and email or send photo copies via mail. There will be additional charges for photocopying original documents and mailing them back to you.

There is always a possibility that your returns may be selected for review by taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent you. **There will be additional charges for the time and expenses incurred.**

If we conclude that we are obligated to disclose a particular position on your tax return to a taxing authority and you refuse to permit disclosure, we reserve the right to withdraw from the engagement. You also have the right to choose another professional to prepare your return. In either event, you agree to compensate us for our services to the date of the withdrawal.

**All invoices are due and payable upon completion of the income tax return and all major credit cards are accepted.** It is agreed and acknowledged that any unpaid balance pursuant to this Engagement Letter is subject to interest at the rate of Eighteen Percent (18%) per annum, collection charges (which may be as much as 50%), court costs and reasonable attorney fees. It is agreed and acknowledged that any returned or dishonored check will result in a \$25.00 check charge, and shall be subject to the provisions contained in U.C.A. §7-15-1 and U.C.A. §76-6-505. It is agreed and acknowledged that failure to make payment as provided by this Engagement Letter constitutes a breach of this Engagement Letter and shall immediately be entitled to all remedies available under the law. It is agreed and acknowledged that this shall be governed by the laws of the State of Utah and that venue shall be Cedar City, Iron County.

**The engagement does not include any services not specifically stated in this letter. To formalize our relationship, we respectfully ask that you return all pages of the signed copy of this letter.**

Thank you for your business!

Respectfully,  
Kohler & Eyre CPAs, LLP

Partners:  
Mark Kohler  
LaDell Eyre

Managers:  
Dustyn Johnson  
Brian Brown  
Sandy Beauchamp  
David Felt

#### CLIENT ACKNOWLEDGEMENT

Client Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Company(s) included in this Engagement:  
\_\_\_\_\_  
\_\_\_\_\_

# Current Company Information

\* Please make additional copies of this form and fill out separately for each company  
\* **If we have prepared your Business Income Tax Returns previously, please ONLY provide any information below that may have changed over the past year- Thank you.**

Company Name: \_\_\_\_\_

Contact Name(s): \_\_\_\_\_

Physical Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone numbers: Home: \_\_\_\_\_ Cell: \_\_\_\_\_

Business: \_\_\_\_\_ Fax: \_\_\_\_\_

Email Address: \_\_\_\_\_

Business Start Date: \_\_\_\_\_ Type of Entity: \_\_\_\_\_ Federal EIN: \_\_\_\_\_

Manager: \_\_\_\_\_ DOB: \_\_\_\_\_ SS#: \_\_\_\_\_ DL#: \_\_\_\_\_

Manager: \_\_\_\_\_ DOB: \_\_\_\_\_ SS#: \_\_\_\_\_ DL#: \_\_\_\_\_

President: \_\_\_\_\_ DOB: \_\_\_\_\_ SS #: \_\_\_\_\_ DL #: \_\_\_\_\_

Vice President: \_\_\_\_\_ DOB: \_\_\_\_\_ SS #: \_\_\_\_\_ DL #: \_\_\_\_\_

Secretary: \_\_\_\_\_ DOB: \_\_\_\_\_ SS #: \_\_\_\_\_ DL #: \_\_\_\_\_

Treasurer: \_\_\_\_\_ DOB: \_\_\_\_\_ SS #: \_\_\_\_\_ DL #: \_\_\_\_\_

Additional information that we need to discuss regarding changes in ownership or states in which you were doing business over the past year and since filing your last tax returns:

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## **Client Credit Card Information**

Name on Card (if different): \_\_\_\_\_

Client Billing Address (if different): \_\_\_\_\_

City, State & Zip Code: \_\_\_\_\_

Type of Card (Visa, MasterCard, Discover, American Express): \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Card Security Code: \_\_\_\_\_

I understand that my Credit Card will be charged for the retainer of \$400 upon delivery of this Engagement Letter.

I understand that the cost of my Business Income Tax Returns will start at \$800, and additional charges may apply depending on the work necessary to complete the returns.

### **Upon completion of my Tax Returns (please check one of the following):**

I would like an electronic copy of my Tax Returns e-mailed to me.

I would like a hard copy of my Tax Returns mailed to me.