

This letter is to confirm this firm's representation regarding your tax preparation for the 2023 calendar year and to clarify the scope of the services that we will provide. Specifically, we will prepare your federal 2023 individual income tax return (inclusive of Schedules A, B, and D) and your individual income tax return for filing with the Internal Revenue Service and the Illinois Department of Revenue or/and Missouri Department of Revenue or other states required to be filed. You are responsible for informing us if you have tax-filing obligations in another state. Unless otherwise agreed in writing, this engagement does not include tax-planning advice or additional services not identified herein, and the returns that we prepare are not intended for use for any other purpose.

We have uploaded an organizer to your portal account 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 it will help us to efficiently prepare your returns.

To timely file your tax returns, we need all required information no later than March 15, 2024. You may be required to request an extension if we do not receive all required information by the above date. We do not file extensions automatically. If you want us to request an extension, you must notify us in writing no later than March 10, 2024. Please note that an extension is an extension of time to file the return, and not an extension to pay taxes due. We can help you determine the amount to pay with a request for an extension.

It is your responsibility to give us information required for the preparation of complete and accurate returns. We will not audit or verify the data you submit, although we may ask for clarification or require specific additional documentation. You are certifying that the information you provide to us can be substantiated by appropriate documentation, and that it is true, correct, and complete to the best of your knowledge. You are responsible for the accuracy of your financial records and the full and accurate disclosure to us of all relevant facts affecting the returns. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets. Our work does not include procedures to discover or disclose material errors, fraud, illegal acts, or other defalcations. You have final responsibility for the income tax returns and must carefully review them before you sign them. We must use our professional judgment in resolving questions where the tax law is unclear or where there may be conflicting interpretations of the law. In order to avoid penalties, we will explain the possible positions, and we will adopt whatever position you request if it is consistent with relevant tax authority and professional standards.

Generally, communications made by email or other computer transmission, or cellular phone are not as secure from inadvertent disclosure to others as other forms of communication. You acknowledge that by furnishing us with an email address and cell phone number you authorize us to communicate with you using this mode of communication notwithstanding the inherent confidentiality risks. To facilitate our services, we have set up a secure Portal for you to upload your documents. ***We ask that you do not send any personal information through email or text to us.*** Please send your information by uploading your information to your portal account at [murphycpaservicesllc.taxdome.com](http://murphycpaservicesllc.taxdome.com).

We use reasonable efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, and our firm policies set forth in our information security plan (a copy of which is available upon request). You consent to electronic transmission and storage of data in accordance with our information security plan.

We will retain copies of the records you supplied to us along with our work papers for a period

of 6 years. After 6 years, our work papers and records may be destroyed. All of your original records will be returned to you at the end of this engagement. You should keep all original documents, canceled checks, and other data that supports your reported income and deductions in secure storage. These records may be necessary to prove accuracy and completeness of the returns to a taxing authority.

Upon preparation of your returns and return of your records, our engagement will be complete with regard to this matter. However, we will be pleased to assist you with future matters, as agreed in a written engagement letter. We will contact you when it is time to prepare your 2024 returns.

If your return is later selected for examination, we have added an audit protection fee to your tax return fee. This also includes an identity protection. This is a separate company from ours and we would be glad to help you with that process.

Our fees are based on the complexity of your tax return. The invoice for your tax return preparation is sent to you before we release your tax return on our portal. You will need to submit payment before we share your completed tax return.

We may terminate our representation of you if you fail to pay our statements when due; if you insist that we pursue objectives that we consider imprudent, unprofessional, or unethical; or if we feel further representation is not warranted for personal reasons. If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your returns. Regardless of the reason for termination, you are obligated to pay for services provided and costs incurred through the date of termination.

**For married couples:**

As between yourselves, you have agreed that there may be a complete and full disclosure and exchange of information that we receive from either of you. Accordingly, we will be free to share information with one of you that we receive from the other. Our understanding regarding the sharing of information applies regardless of the time and manner in which it is communicated to us.

We are preparing a joint return because your interests and positions are consistent. You will each sign the joint return, and you are each our client. However, we will not be able to represent you if a conflict of interest develops. Should a conflict arise, we may be required to terminate representation of one or both of you.

If you have further questions about anything set forth in this letter, please call us to discuss them. Otherwise, please sign this letter and return it to us to signify your acceptance of these terms. We will keep the original letter in our file. Please keep the enclosed copy for your records. Thank you for allowing us to assist you and for your anticipated understanding of the need for this letter. I trust you can appreciate the need to be clear about these matters prior to commencing our representation.

Very truly yours,  
Cathy Murphy, CPA  
Jodi Pratt, EA  
Murphy CPA Services LLC

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Taxpayer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Date