

**Milbrath-Sayler, Inc.**  
**Work Agreement**

Thank you for engaging us to assist you. We will provide you with the following services: (as checked/circled)

- |  |   |
|--|---|
| <input type="checkbox"/> Individual Tax Preparation: [ ] 2023 [ ] _____ Fed, NE, IA, Other _____ | <input type="checkbox"/> Tax Planning           |
| <input type="checkbox"/> Business tax preparation: _____   | <input type="checkbox"/> 2023 Estimate          |
| <input type="checkbox"/> QuickBooks help   | <input type="checkbox"/> Payroll tax compliance |
| <input type="checkbox"/> Compiled financial statements   | <input type="checkbox"/> Consulting services    |
| <input type="checkbox"/> Compiling Tax Data  | <input type="checkbox"/> Financial planning     |
| <input type="checkbox"/> Other _____   |   |

Here are the terms of our professional relationship.

1. We will prepare our work product based only on information which you give us. You represent that you will provide us with information which is complete, true and correct, disclosing all relevant facts. You understand we won't audit or verify your information.
2. The IRS says it is your responsibility that all items of income and expense are properly included and presented on your tax return. You promise to review the returns carefully before signing and submitting form 8879.
3. We will, if possible, e-file your returns. For a variety of reasons your e-filing may be rejected, in which case we will prepare returns for paper filing. There will be an additional charge for re-compiling the returns for paper filing.
4. You're aware of IRS record keeping and documentation requirements, and you represent that you have the necessary documentation.
5. It is possible you may receive a notice for additional tax, or for clarification of items. You promise you will contact us if you receive any communication from any taxing authority. Additional work required including responding to any inquiries from tax authorities, tax planning, amended returns or audit work will be billed at our regular hourly rates.
6. There may be elections and decisions in your return which could be challenged by tax authorities. If we see a grey area, we will discuss it with you. We are required by law to disclose any position on a return for which there is a reasonable probability of challenge. Tax law is ever-changing. It is possible that you may be assessed additional tax, interest, or penalties. While we try our best, we are human, and occasionally make mistakes. It's an imperfect world.
7. Penalties on underpayment, late filing or failure to file on time are interest on unpaid tax and are your responsibility. If you receive a penalty imposed as the result of our error, we will reimburse you for the penalty or credit your account at our option.
8. You understand what was involved in the preparation of your return, and acknowledge that the return was prepared with your informed consent. You agree to the reasonableness of our bill and terms of payment. (upon presentation)
9. The IRS says that any advice which you receive from us, either in writing or orally, cannot be used as a defense against the assessment of a penalty.
10. We will return all the original source documents provided to us. We routinely scan and keep copies of some supporting documents, but you understand that we are not the custodian of your records, and you cannot rely upon us to maintain support for your tax return: that is your responsibility.
11. Should there be any disagreement of any sort between us, you agree to mediation. If mediation is unsuccessful, you agree to binding arbitration under the rules of the American Arbitration Association. The limit of time for making a claim arising from our services is one year after the services are rendered.
12. In the case of work product covering more than one party, the undersigned enters into this agreement on behalf of all affected parties. (ie husband signing for both spouses)
13. If any provision herein is inoperative, the remainder of this agreement shall remain in full force and effect. This agreement is intended as the complete agreement, and can only be modified in writing signed by both of us.

**Privacy Policy of Milbrath-Sayler**

It has always been the policy of Milbrath-Sayler, Inc. to keep all information that we collect from you confidential from all sources. We restrict access to all nonpublic personal information about you to members of our firm who need to know that information to provide services to you. We do collect nonpublic personal information about you from the following sources:

- Information we receive from you on tax preparation organizers, worksheets, Federal and State tax reporting forms, and from other documents we use in tax preparation or other financial and related services.
- Information about your transactions with us, our affiliates, and others, and
- Information we may receive from outside agencies such as banks and brokerage houses.

We do not disclose any nonpublic personal information about our clients or former clients, except as permitted, required by law or approved by you in writing as listed below:

- Requirements to comply with Federal, state or local law.
- Requirements to comply with National, State or local licensing rules,
- Requirements to disclose information in response to legal subpoenas,
- Items you permit or request us to disclose, as authorized by you in writing,
- Information, which you authorize us to disclose by signing this engagement letter, to electronically file your tax return, when applicable,

Read, understood and agreed on:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date