

**Client Service Agreement**

Tax Season 2023 – W2 year 2022

Dear Tax Client:

Kristin M Gunderson, RTRP is pleased to provide you with the professional services describe below. This Client Service Agreement (“CSA”) explains what you should expect from us and what we need from you to deliver the great service you expect from Gundersons Bookkeeping. We will perform our services in accordance with the Statement on Standards for Tax Services issued by the American Institute of Certified Accountants. As used in the CSA, “Gundersons Bookkeeping” means Antique Getaways LLC dba Gundersons Bookkeeping.

**Scope of Engagement:** Gundersons Bookkeeping will prepare your tax returns based upon information and representations that you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service (“IRS”) and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose. As a result, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

**Client Responsibilities:** We will provide you with a “What do I need to bring to my Tax Appointment” PDF to help you compile and document the information we will need to prepare your income tax returns. It is your obligation get us all Tax Documents from the IRS, Health Insurance Marketplace, your state tax agency, or anything that says “IMPORTANT TAX DOCUMENT”. It is your obligation to provide us with accurate and complete information, including worldwide income, and cryptocurrency income.

- Unless we are otherwise advised, you are responsible for confirming that personal expenses, if any, are segregated from business expenses and expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other taxing authorities. At your request, we are available to answer your questions and advise you on the types of supporting records required.
- You acknowledge your responsibility to inform us of any bartering transactions, listed transactions or transactions of interest as designated by the IRS. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from your failure to timely notify us, in writing, of all such transactions in order to facilitate the timely preparation and filing of your tax returns.
- You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income credits, and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.
- You are responsible for determining your state and local tax filling obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, or property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided us and other information that comes to our attention, we believe you may have an obligation to file additional tax returns, we will notify you of this in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm this in a separate engagement letter and delineate the additional charges for this service.
- It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in foreign countries. Based upon the information which you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include Form TD F 90-22.1, Report to Foreign Bank and Financial Accounts (FBAR). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, we will confirm this in a separate engagement letter and delineate the additional charges for this service.
- You are responsible for complying with any other country’s reporting requirements. We have no responsibility to discuss these issues with you. If you have specific questions regarding your tax filing obligations, please contact us to schedule an appointment to discuss your concerns.

If you wish to take a tax position based on the advice of another tax advisor, you agree to obtain a written statement from the advisor confirming that the position should meet the substantial authority, or “more likely than not” standards, as applicable. To

the extent a position is based on the advice of another tax advisor, prior to preparing or signing the tax return, the American Institute of Certified Public Accountants Statements on Standards for Tax Services Section 100 requires our firm to have a good faith belief that the position has at least a realistic possibility of being sustained administratively or judicially on its merits, if challenged. You agree to pay additional charges incurred to perform required research.

**You have final responsibility for your income tax returns. Check them carefully for accuracy and completeness before you sign them or the Form 8879.**

**Gundersons Bookkeeping Responsibilities:** We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow(er) with dependent child) as reflected in your income tax returns for last year. If your marital status has changed, you want to change your filing status, or you have questions about your filing status, please contact us immediately.

We will use our judgment to resolve questions in your favor where a tax law is unclear assuming there is reasonable justification for doing so. Whenever we are aware that an applicable tax law is unclear or there are conflicting interpretations of the law by authorities, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the current tax code, laws, regulations, and their interpretations. If the IRS or state tax authorities later contest the position taken, there may be an assessment of additional tax, interest, and penalties. We assume no liability, and you hereby release us from any such additional tax, interest, and penalties or other fees and assessments.

Our engagement does not include tax-planning services, which are available as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax savings strategies for you to consider as possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. If you ask us to represent you, we will confirm this in a separate engagement letter and delineate how additional charges for this service will be calculated.

**Penalties and Interest Charges:** Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including, for example, failure to file or late filing of returns, and underpayment of taxes. You as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by the taxing authorities. We rely on the accuracy and completeness of the information you provide to us in the connection with the preparation of your tax returns. Failure to disclose, or inadequate disclosure of income or tax positions, can result in the imposition of penalties and interest charges.

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or adequate disclosure of the item. A complete IRS Form 8275 or 8275-R, which discloses all relevant facts, may be required to be attached to your tax return to meet the adequate disclosure requirement. A disclosed tax position that meets the reasonable basis standard must have some authority supporting the position and be more than just arguable.

You agree to advise us if you wish to disclose a tax treatment(s) on your return. If you request our assistance in identifying or performing further research to ascertain if there is "substantial authority" for the proposed position to be taken on the tax items in your returns, we would be pleased to discuss providing this additional service to you under the terms of a separate engagement letter. It is your responsibility to contact us if additional assistance is required. Unless an undisclosed tax position meets the substantial authority or "more likely than not" standard, as applicable, we will be unable to prepare the return and will withdraw from the engagement.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach a complete Form 8275 or 8275-R to your tax return for filing after we discuss the situation with you. You also agree to hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless for any and all actual and consequential damages (including but not limited to taxes, penalties, interest, and attorney's fees and costs) that you incur as a result of including such disclosures with your filed tax returns regardless of the nature of the claim, including the negligence of any party.

**Fees and Billings:**

**For any new tax clients**, the minimum tax return fee will be \$540.00 per tax year. It maybe higher, based on the forms that are required to complete your tax return. We can prepare an estimate based off of last years tax return prior to starting, if you request it and we have the last 2 years of prior tax returns available to review. For all new tax clients, a \$250 non-refundable deposit is required to start preparing your tax return. This deposit will be applied to your invoice.

Once Gundersons Bookkeeping has a signed client agreement, and all necessary paperwork to complete your tax return, Gundersons Bookkeeping will start preparing your tax return. We will contact you via phone, e-mail address you provide (or mailing address, if no valid e-mail address is provided) to advise you when the returns are completed and available for filing. Once completed, payment will be due, and Gundersons Bookkeeping will either provide you with the completed return for filing, or file the returns electronically on your behalf and send you your return electronically.

Once your return is completed and we contact you for pickup, your tax return needs to be signed and paid for within 10 business days – this can be done electronically or by meeting in person. ***If your return is not signed and paid for within these 10 days, you will lose any discounts that our office has offered you, and interest will start being accrued.***

In the event your records are not submitted in a timely manner, or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct the problem. If this occurs, we will contact you to discuss the matter and the anticipated delay in completing our engagement prior to rendering further services. In the event that you have a business, and there is bookkeeping that needs to be done in order to do your Schedule C, E, or F on your tax return, you will be charged our hourly bookkeeping rate during tax season to complete this work, which is \$176 an hour. This will be a separate invoice and expected to be paid before we will e-file your tax return. The bookkeeping will most likely be compiling receipts or bank statements into an excel document to get the totals for each category. If you provide us with accurate Profit & Loss, or totals of each category that you calculated yourself, you will save on bookkeeping fees. We will not be double checking your work, we expect these documents to be accurate.

***Any returns coming into Gundersons Bookkeeping after March 23<sup>rd</sup>, 2023 most likely will need to file an extension and will be charged \$56.00 to file the extension, this is due immediately. We will get to your tax return on a first come first serve basis and as time permits.***

**Electronic Data Communication and Storage and Use of Third Party Service**

In the interest of facilitating our services to your company, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and application and submission of confidential client information to third-party service providers during this engagement.

**Termination and Other Terms**

Any claim arising out of this Agreement shall be commenced within one year of the delivery of the work product to the client. We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter, if you disagree with our recommendations regarding tax return filing and reporting obligations, tax return positions to be taken or disclosures to be made in the returns, or if we determine professional standards require our withdrawal for any other reason.

At the completion of our engagement, the original source documents will be returned to you. Work papers and other documents created by us are our property. Such original work papers will remain in our control, and copies are not to be distributed without our prior written consent.

If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

We appreciate the opportunity to be of service to you. Please date and sign this engagement letter and return it to us at the time you deliver your tax documents. It is our policy to initiate services only after we receive the signed copy of this engagement letter from you.

Very truly yours,

Kristin Gunderson

Antique Getaway LLC dba Gundersons Bookkeeping

**Client's Name:** \_\_\_\_\_

\_\_\_\_\_  
**Clients Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Spouse's Signature**  
**(Required only if MFJ statues and spouse is present)**

\_\_\_\_\_  
**Date**