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| 2775 W US-22 Suite 3  Maineville, OH 45039  (513) 900-9513  <https://heritageincometax.com> |  |

Thank you for choosing us to assist you with tax planning. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

Our office consists of an enrolled agent (EA) and an attorney with a Master’s degree in taxation. EAs are widely recognized as “America’s Tax Experts.” An enrolled agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service by either passing a three-part comprehensive IRS test covering individual and business tax returns, or through experience as a former IRS employee. Enrolled agent status is the highest credential the IRS awards.[[1]](#footnote-1) Individuals who obtain this elite status must adhere to ethical standards and complete 72 hours of continuing education courses every three years. Unlike attorneys and certified public accountants (CPAs), who may or may not choose to specialize in taxes, all EAs specialize in taxation and are required by the federal government to maintain their professional skills with continuing professional education. Enrolled agents, like attorneys and CPAs have unlimited practice rights. This means they are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can represent clients before.

You are retaining our office for the purpose of tax planning or tax research. You are specifically engaging \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, whose hourly rate for tax research is $200. Tax research will include reference to the most current tax legislation and how these rules relate to your specific situation. Our firm will provide tax advice in a one-hour meeting (or longer) and in writing. The advice given in our memorandum should not be considered advice to others outside of the enrolled agent-client relationship.

**Please check the box to indicate what service(s) you wish to engage:**

 Single tax planning or research consultation with follow-up meeting (in-person or video conferencing available) at hourly rate. The hours required to complete the consultation will vary. Minimum 2.5 hours billing.

 Ongoing tax planning for business or personal reasons. Checking this box indicates a desire to have regular monthly consultations where client has retained the Enrolled Agent as a full-time tax advisor for one (1) calendar year. This service entitles client to one monthly consultation and 5 hours of tax research, writing and communications per month. Rate: $4500 per year. Period of Engagement: \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_.

 Form completion and filing. Name of Form \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Time to complete (usually included on IRS form instructions, last paragraph) \_\_\_\_\_\_\_ X hourly rate = \_\_\_\_\_\_\_\_\_\_\_. This form will be faxed, e-filed or mailed by the Enrolled Agent retained unless otherwise noted. Mail tracking will be provided.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We may retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to submit tax forms with our office, you will be solely responsible to file the returns with the appropriate authorities. Review all forms carefully before signing them. Our engagement to consult ends after the final in-person meeting under this contract. Follow-up questions may require a new engagement/retainer to be signed. Failure to show for scheduled meetings will incur additional hourly costs unless reasonable notice of 48 hours is given. If you are audited by the IRS or state agency, we will represent you for a separate fee and after a separate retainer agreement has been signed by you and our firm. This retainer does not include the tax preparation fees and is considered a separate service to you.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign in the space indicated and return it to us prior to our beginning work.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (513) 900-9513.

Sincerely,

Aubrey Corcoran, E.A., M.A.T.

Bryan Corcoran, J.D., M.Tax, M.A., E.A.

Heritage Income Tax Services

(For business matters, an authorized representative may sign)

Accepted By:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Taxpayer/Authorized representative

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Spouse

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Contact number or email

1. https://www.irs.gov/tax-professionals/enrolled-agents/enrolled-agent-information [↑](#footnote-ref-1)