

## Engagement Letter for Tax Preparation Services

Tri Peaks Accounting, LLC Electronic Return Originator

Michele Knight, CPA, Preparer, PO Box 913, Frisco, CO 80443 [www.cpamichele.com](http://www.cpamichele.com)

Lyndsey Mitchell, EA, Preparer, 501 Lakeridge Road, Guilford, VT 05301 [www.gmbookkeeping.com](http://www.gmbookkeeping.com)



January 1, 2026

Dear Valued Client:

This letter confirms the terms of our tax engagement and clarifies the nature and extent of the professional services that we will provide. Tri Peaks Accounting, LLC serves as the Electronic Return Originator (limited to transmitting returns to the IRS and state agencies). Primary professional responsibility, preparation, accuracy, and accountability for your return rest directly with your designated preparer listed on your tax return – Michele Knight, CPA or Lyndsey Mitchell, EA – not with Tri Peaks Accounting, LLC.

**Preparation:** We will prepare your tax returns for the period(s) you provide us with specific information. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it for us. We recommend that you set up an account at [www.irs.gov/account](http://www.irs.gov/account) to check your records, look for any abnormalities and confirm all sources of income. We will render such bookkeeping assistance as necessary for the preparation of the income tax returns at an additional charge. Our work does not include any procedures designed to discover defalcations or other irregularities, such as fraud or embezzlement, should any exist.

The client is responsible for furnishing all information, properly recorded transactions, safeguarding assets, and maintaining accurate financial records. Guidance for applicable rules regarding taxation (Pub 17), recordkeeping (Pub 552), accounting methods (Pub 538), charitable deductions (Pub 526) and more can be found at [www.irs.gov](http://www.irs.gov). The client is also responsible for maintaining sufficient documentation, such as receipts and third party statements, to substantiate all items of income and deduction claimed. It is recommended that the client upload all documents to our secure portal. If you choose to send your documents in an unsecure method such as email or mail instead, please keep the originals as your preparer will not be responsible for lost or stolen originals or data.

As a general rule, we require that all information be provided to us no less than 30 days prior to the date when you expect us to deliver your tax return(s). Be aware that if you submit your data after the date requested, we may not be able to keep our commitment in terms of delivery and your tax preparation fee will increase in accordance with our current year's pricelist, posted online. Although we will endeavor to extend the filing deadline if your return isn't complete by the due date, you may incur late filing penalties and interest. As a reminder, tax payment deadlines do not change even if an extension is filed.

The client is responsible for reviewing all returns before signing them, and the data presented in the return is the client's final responsibility. There is no expectation of privacy between spouses or business owners.

**Fees & Payment:** Our fees for this work will be based upon the complexity of your tax return(s), as well as out-of-pocket costs and processing and handling fees, all of which are stated on your preparer's price list, which are available online. Tax preparation charges are based on standard time to prepare each form. If any forms require additional preparation time above the norm, you request help with tax planning, or you need our assistance in an audit, you will be billed at our standard hourly rate plus direct expenses. If you request an estimate, we will give you a non-binding estimate based upon your representations about the complexity of your tax return(s). Because unforeseen or changed circumstances might affect this original fee estimate, your actual fees may exceed the original fee estimate without notification to you in advance.

Your preparer reserves the right to ask for a retainer, based on the estimated price of the tax return. If a retainer is not requested, invoices for services are due when rendered and interim billings may be submitted as work progresses. We respectfully request payment within 30 days of the invoice date. In the event that any balance is past due, we reserve the right to cease working on your return(s) or providing any other services until the balance has been paid in full. If you have a balance on your account after 30 days, a \$25 rebilling fee will be added to the second billing and on each monthly statement thereafter. At any time after the second billing, your account may be sent to collections, and you will be responsible for any associated collections, court or legal fees.

**Liability:** You agree that your preparer's liability hereunder for damages, unless caused by our gross negligence or willful misconduct, shall not exceed the total amount paid for the services described herein. This shall be your exclusive remedy. If you should receive a notice from a taxing authority, you must send a full copy of all pages within 5 days of the date on the first notice (phone calls are not acceptable). If you fail to provide us the full documentation within 5 business days, your preparer cannot be held liable for penalties and interest. In the event of an examination or other government contact, your preparer is available to represent you upon request, based on our standard hourly rate plus direct expenses.

Your preparer will not be responsible for performing any work without your specific acknowledgment of such duties. This includes, but is not limited to, quarterly filings of payroll and estimated tax, sales tax returns, vendor tracking and obtaining W-9's for 1099 preparation, and other such returns, unless you specifically request them to do so. Your preparer is not obligated to contact you regarding any such matter, and you will be responsible for your own duties as a business owner and individual, including filing information returns outside of this agreement such as the Report of Foreign Bank and Financial Accounts (FBAR), Beneficial Ownership Information, or other Financial Crimes Enforcement Network (FinCEN) required reports.

**Document Retention:** It is our policy to retain work papers related to this engagement for seven years. Upon the expiration of that period, you agree that we shall be free to destroy our work papers. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory

agencies. You should retain the tax records related to the current year's tax returns, including any receipts, statements or other supporting documentation, for at least seven years after it was filed, since any additional assessments are usually made during this period. We highly recommend that you download and save all statements electronically at least once a year, as banks cannot always regenerate these for you if needed. Once your return(s) are completed, you will be given a copy for your records. There is a minimum charge of \$25.00 for the time and efforts involved in providing you with additional copies of your tax returns, so please retain the copies you receive from us.

**Privacy Notice:** As your service provider, we collect information provided by you from your tax organizer, worksheets, documents, computer data files and discussions, information provided to us at your request by brokerage houses and banks, and information that we develop as part of the engagement. We maintain physical and electronic safeguards to protect your confidential information, which we are required to keep confidential under applicable law. We will not disclose any information about you unless we have your approval as required by law (Rev. Proc. 2008-35), even if you are no longer a client. There is a minimum charge of \$25.00 for the time and efforts involved in providing your information to a third party.

This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. If any provision of this letter is determined to be unenforceable, all other provisions shall remain in force. Either party may terminate this engagement with written notice.

If you have any questions or concerns regarding this engagement letter or desired services, please contact your preparer at the address below or via email at [cpa@cpamichele.com](mailto:cpa@cpamichele.com) or [greenmtbookkeeping@gmail.com](mailto:greenmtbookkeeping@gmail.com).

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below, and return it to our office. We want to express our appreciation for this opportunity to work with you, and hope that you'll bring any questions or concerns to our attention.

Sincerely,

Michele Knight, Tri Peaks Accounting, LLC, PO Box 913, Frisco, CO 80443  
Lyndsey Mitchell, Green Mountain Bookkeeping, LLC, 501 Lakeridge Road, Guilford, VT 05301

Accepted By: \_\_\_\_\_

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

If Business, Company Name: \_\_\_\_\_

Title: \_\_\_\_\_