

LUCAS, MORELAND
and **MASTBROOK, INC.**

Income Tax Return Annual Engagement Letter

2021

1. This engagement letter represents the entire agreement regarding the services described herein; and supersedes all prior negotiations, proposals, or agreements; written or oral, regarding these services. It shall be binding upon the heirs, successors and assigns of you and us.

Tax Preparer Responsibilities

2. We will prepare your Federal and your specified State Tax Returns from information you furnish us. We will not audit, review, compile or otherwise verify the data you submit although we may ask you to clarify some of the information.

Taxpayer Responsibilities for Foreign Reporting

3. If you and/or your entity have a financial interest in any foreign accounts, you are responsible for filing Form Fin Cen 114 required by the U.S. Department of the Treasury on, or before April 15th of each tax year. US citizens are required to report worldwide income on their US tax return.

4. In addition, IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926). Failure to timely file may result in substantial monetary penalties. By your signature below, you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

Other Taxpayer Responsibilities

5. You acknowledge that you have reported all 2020 income you received including barter, crypto-currency, consumer-to-consumer activity, cash - based revenues and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable Forms W-2 and W-3 with the Social Security Administration.

Other Items

6. ***We do not automatically file tax extensions for clients. You must notify us in writing or email by April 10th if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. Failure to file an extension may subject you to penalties and interest.***

7. Our fee does not include responding to inquires or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. Due to significant tax law changes, and the cost of postage, portal, and electronic filing fee's our minimum fee to prepare a personal income tax return is \$625.

8. We will use our professional judgment in preparing your income tax returns.

9. New privacy laws were established by the IRS effective January 1, 2009 and we are now prohibited from providing confidential information or copies to anyone other than you, without your specific, written authorization.

10. It is our policy to keep records related to this engagement for three (3) years after which they are destroyed. **However, we do not keep any original client records. We will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records.**

11. For your safety during the Pandemic, we utilize a secure web portal. Your use of this portal must comply with our standards of use; and, as owners of the portal, we retain the right to limit or deny use of the portal for inappropriate purposes. We will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards. You agree that we have no control over possible, unauthorized interception of these communications; and you consent to our mutual use of these services during this engagement.

12. Payment in full is required before we release or file tax returns. This Agreement shall be interpreted and governed in accordance with the Laws of the Commonwealth of Virginia.

13. We appreciate the opportunity to serve you. Please date and sign the enclosed agreement to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement.

If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected, and all other provisions shall remain in full force and effect. We look forward to helping you this tax season!

Very Best Regards,

Vince Lucas

Vincent Lucas, CPA
President:
LMM, Inc.
DbA LB&A, CPA
LGK, CPA, PC

2021 Tax Agreement

I (We) have read the above and agree with the terms of this engagement.

_____ Client Signature	_____ Date
_____ Print Name	
_____ Client Signature	_____ Date
_____ Print Name	

Please select your deposit option:

You are enclosing a check in the amount of \$625.

You made a deposit online at www.lmmtax.com

We may charge your credit card \$625 + 3% (\$18.75) convenience fee.

VISA MASTERCARD AMERICAN EXPRESS DISCOVER

CARD# _____

EXP DATE: ____ / ____ CVV CODE: _____

NOTE: FOR CREDIT CARD PROCESSING WE NEED THE BILLING ADDRESS WHERE YOUR CREDIT CARD STATEMENT IS MAILED TO YOU.

We will save your card number for any ***Balance due on completion.***

**Tysons Office: 8201 Greensboro Drive, Ste. 613 McLean, VA 22102
Phone (703) 893-9320 and Fax (703) 348-6645**

**Bethesda Office: 6701 Democracy Blvd. Ste. 150-B Bethesda, MD 20817
Phone 301-330-6664 and Fax 301- 330-6860**

See our Team bio's at LMMTax.Com. We look forward to helping you!