



3415 S. Sepulveda Blvd Ste 1100
Los Angeles, CA 90034
P: 310-752-9829 F: 424-903-1100
E: Info@emtaxservice.com

Dear _____
Name

Thank you for selecting E&M Tax Services, Inc. to assist you in preparing your tax returns for this upcoming tax season. This letter confirms the terms of our engagement and the nature, timing, and limitations of the services we will provide.

The tax preparation fee for your C-Corporation Tax Return is **\$2,100**. Payment is due once we provide you with your tax return. We will not electronically file or submit your return until payment is received. We will prepare your 2024 C-Corporation Federal and State income tax returns from the information you have provided. Bookkeeping services or any other state or city licenses are not included in this tax preparation fee.

All C-Corporations that do business in the City of Los Angeles must file a Business Tax Renewal each year by February 28th. We will not automatically file this renewal for you unless you engage us to do so by signing the City of Los Angeles Business Renewal Engagement Letter. We will not file any other business licenses or other city tax renewals.

We will not audit or otherwise verify the data you submit, although requesting clarification and/or documentation of information may be necessary. Generally, we will rely on your representation that you have maintained the documentation required by law to support the information you provide, including expenses for meals, travel, gifts, vehicle use, charitable contributions, etc. You cannot solely rely on bank statements. The taxing authorities require receipts of such deductions. You have the final responsibility for the income tax returns. Therefore, you should carefully review them before you sign and file them. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns. Please ask us for advice if you have any questions about the type of records required. We are not responsible for any additional taxes, penalties or interest resulting from the disallowance of doubtful deductions or inadequately supported documentation.

The filing deadline for your C-Corporation Tax Return is April 15th, 2025. To meet the filing deadline, we must receive your information in complete form by March 28th, 2025. If information is received after March 28th, we cannot ensure a timely filing of your return. If an extension of time to file is required, we will use the information on file to prepare the extension. An extension only provides you with an extension to file your return. It is not an extension to pay any tax liability. Taxes paid after April 15th will result in penalties and interest. If you would like us to file an extension for you, please submit the Extension Request Form so we can electronically file it. We charge a non-refundable \$100 extension deposit that will be applied to your tax preparation fee. With an extension, the due date for your return is October 15th, 2025. Please note, if you choose to schedule an appointment to prepare your return, we must receive your information in complete form no later than 24 hours prior to your appointment.

We will electronically file your return unless certain circumstances disallow us to do so. This engagement is for your income taxes only. If you have other taxes due such as Payroll Tax, City of Los Angeles Business Tax, Sales Tax, etc., these services are offered for an additional fee.



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Your tax return may be selected for review by the taxing authorities. If the government selects your return for examination and/or you receive notices or letters from taxing authorities, we are available to assist you, however, there will be an additional fee for this service on an hourly basis.

We will use our judgment in resolving issues in your favor where tax law needs to be clarified if there is reasonable justification for doing so. Whenever we are aware that an applicable tax law is unclear or that there are conflicting interpretations of the law by authorities, we will explain the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request if it is consistent with the codes, regulations, and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments. If you ask us to take a tax position that, in our professional judgment, will not meet the applicable laws and standards as promulgated, we reserve the right to stop work. We will not be liable to you for any damage that occurs because of the ceasing to render services.

We generally retain the final work product generated for our clients for seven years. After the retention period, the documents are destroyed. We do not keep original documents. It is your responsibility to retain your records for possible future examination by the taxing authorities.

Fees for our services will be at our standard rates. We reserve the right to stop work on any account that is 60 days past due. All invoices are due and payable upon presentation. Tax returns will not be electronically filed until fees are paid.

If we are asked by a taxing authority to disclose any privileged communication, unless we are required to by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay all reasonable expenses that we incur, including legal fees that are a result of attempts to protect any communication as privileged.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period, E&M Tax Services, Inc. shall be free to destroy our records related to this engagement.

If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to our office. Work cannot commence until a signed copy of this document is returned.

We are pleased to have you as a client and look forward to a long relationship.

Yours truly,
E&M Tax Services, Inc.

Acknowledged by:

Officer
Signature: _____ Print Name: _____ Date: _____