



CCK Tax Engagement Terms and Conditions

In order to provide the best professional service and avoid unnecessary confusion or misunderstandings to Clients of Curzon, Cumbey & Kunkel, PLLC (CCK), this document sets forth the terms and conditions of our tax preparation engagements.

CCK will use its judgment in evaluating the appropriate tax treatment under the circumstances in preparing any tax return. Client is responsible for disallowance of any doubtful deductions or any deductions unsupported by adequate documentation and resulting taxes, penalties, and interest.

Client's have an obligation to furnish complete and adequate information and records as required for preparation of tax returns. These must be provided to CCK at least 30 days prior to the due date of the returns. Applicable laws and professional standards dictate that we apply certain review procedures in preparing a tax return, and we need adequate time to perform these procedures. If for any reason you are unable to provide us with this information at least 30 days prior to the due date, it may be necessary to seek an extension of the time for filing (if available).

CCK will rely solely on information furnished and there is no obligation to verify, check, inquire, analyze, or apply any procedures with respect to information furnished by Client. It is important that this information indicate the amount of income earned in each state, if applicable. This engagement is not an audit of Client's records and cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. Client certifies that there are adequate, contemporaneous records to support any deductions for "listed property" and travel expenses.

Our engagement may include elements of tax consulting and tax planning for future transactions or periods. Tax planning is based on existing tax laws and specific fact representations made by Client, both of which are subject to change. There is no guarantee, expressed or implied, that the tax plan will be approved by the tax authorities.

Fees for the tax preparation engagement does not include responding to tax authority inquiries or audits, however, as a separate engagement and at Client request, CCK will respond to inquiries and represent Client before any tax authority. CCK reserves the right to suspend work on any engagement if payments on CCK invoices are not timely. Client agrees to be personally responsible for unpaid CCK professional fees billed to their company. CCK reserves the right to withdraw from any engagement if conditions arise which conflict with professional standards.