

# **TPA** Tax Pro Associates

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626 Jacksonville Rd., Suite 144, Warminster, PA 18974 Phone: 267-803-1108  
www.tpataxes.com

January 27, 2025

Dear Client:

This letter is to confirm our understanding of the terms of our agreement and outline the nature and extent of services we will provide. Based upon the information you furnish to us; we will prepare your Federal and applicable state and local income tax returns for 2024.

We will not audit or verify the data you submit to us, although we may ask you for clarification when necessary. All the information you submit to us will, to the best of your knowledge, be correct and complete and include all other information necessary for the completion of your tax return.

We will also prepare 2025 estimated tax vouchers if required, based on your income and withholding taxes for 2024. If you anticipate a substantial change in income or withholding taxes for 2025, please advise us as soon as possible. We will then determine whether an adjustment should be made to your tax estimates.

Your returns are subject to review by the taxing authorities. Any items that may be resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available upon request to represent you, or to review the results of any examination. Billing for these additional services will be at our standard rates.

If you have offshore accounts and do not disclose them to us, we will presume you don't have them.

If you had digital asset activity during the tax year, you agree to provide us with complete and accurate information regarding any transactions involving digital assets in 2024, as you may be subject to the tax consequences associated with such transactions and may have additional reporting obligations. We recommend you review the digital assets information on the TPA website under Tax Year 2024.

If you own a business that has been registered with the Department of State, you are responsible for completing a Beneficial Ownership Information Report to FINCEN (Financial Crimes Enforcement Network). We can assist you with this requirement at our normal rate or explain where to go to complete this requirement.

The charges for our services are based on our fee schedule and the complexity of the returns and are due upon receipt. Additional services will not be performed until the bill for these services is paid in full.

In accordance with our firm's current document retention policy, we will retain your tax returns for four years. After four years our files will no longer be available. We will provide you a copy of the depreciation schedules and tax returns. All of your original records will be returned to you. 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. After four years our files will no longer be available.

You have the final responsibility for your income tax returns. Please review them carefully before you sign and have us electronically file or mail them.

We appreciate the opportunity to serve you, and look forward to a continuing, mutually satisfying relationship.

*Elaine M. Kraft*

If the above is in accordance with your understanding of the terms and conditions of our agreement, please sign and return a copy of this letter.

Accepted by: \_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Printed Name

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

**New Clients Only** – How did you hear about our firm?

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