

# Rumbold Tax Advisory

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## QUALITY ASSURANCE - TAX PREPARATION

As your tax professional, we will prepare your tax returns using information that you supply, and we will apply the tax law to the best of my ability. It is not our responsibility to verify your deductions or exemptions, nor do we have the authority to audit your tax return. Should you be audited, the tax agency will require you to support your deductions and exemptions. You agree that you have provided us with all requested documents and that you have answered all of our questions fully, so that we may properly prepare your return(s). If you are claiming a deduction for unreimbursed auto, travel, or other business expenses, you need to have written records to substantiate such deductions in the event of an audit by the taxing authorities.

To assure the highest quality in the preparation of your tax return, we use professional tax preparation software from Thomson Reuters, which includes error checking and audit alerts. We use several sources of information to reference and research matters of tax law. We also rely on years of experience in tax preparation along with the IRS and NAEA mandated annual continuing education, to give you a high level of assurance in the accuracy of the forms that we prepare for you.

Tax law is sometimes unclear and subject to different interpretation. A position taken on your tax return may be disputed by the taxing authorities, even though it meets the standards for tax return positions described in the Federal Regulations. We will take a position favorable to your interests whenever the facts and circumstances justify it, but not without your prior consultation. We are not responsible for any tax, interest or penalties that may be assessed as a result of a position taken, which is successfully challenged by the tax authorities. We require that aggressive positions be disclosed on Form 8275.

## WARRANTY

We warrant the work we do, such that in the case of an error or omission made on your tax return by us, we will reimburse you any penalty or interest (by not additional tax) subject to the limitations and conditions below, assessed against you on account of such errors. We will also, on account of such errors and omissions and at no cost to you, review any correspondence from the taxing authorities, help you prepare any responses including required amended returns and assist you with any related audit preparation, but not act as your representative with power of attorney before the IRS or tax court.

Said reimbursement of penalties and interest is limited to the amount that you have paid us for the preparation of your tax return(s) subject to the warranty claim, not including any consultation, research, or financial statement preparation fees.

This warranty is not effective unless you advise us of any notices from the taxing authorities about the matter giving rise to a potential warranty claim, within thirty (30) days of your constructive receipt of such notices.

This warranty does not cover; (a) any errors and omissions made by you or any third party, (b) any willful or fraudulent omission or inclusion of information given to us by you, (c) any wrongful classification or description of information given to us by you, (d) a tax return not filed timely, due to causes beyond our reasonable control, (e) any failure on your part to provide documented written substantiation for your deductions when asked by the taxing authorities, (f) any discovery of our errors or omissions occurring three (3) or more years after the original due date of your tax return not including any extensions, or (g) any position that we agree to take on your tax returns that may be subject to different interpretation, which is disclosed in notes on your tax return or on Form 8275.

## OTHER SERVICES

For any tax related matters not covered by the above warranty, we can provide additional services for assistance with taxing authority correspondence, audit preparation, and/or audit representation with power of attorney. The hourly fees for such services will be quoted to you at the time of your request.