

TAX AUDIT REPRESENTATION ENGAGEMENT AGREEMENT

RETAINER AGREEMENT

Date: _____

This Tax Audit Representation Engagement Agreement (the "Agreement") is entered into by and between:

Certified Public Accountant / Firm: _____

Client: _____

1. SCOPE OF SERVICES

The Client hereby retains the CPA to represent the Client before the _____ regarding the audit/examination of the Client's tax return(s) for the following tax entity type(s) and specific tax period(s):

Tax Period(s) / Year(s): _____

Form Number(s) (e.g., Form 1040, 1120, etc.): _____

This Agreement is strictly limited to the representation specified above. Any additional services, including but not limited to amending tax returns, representing the Client for other tax years, or appealing an adverse determination to the Appeals Office or Tax Court, are not covered by this Agreement and will require a separate written engagement letter.

2. RETAINER AND FEES

The Client agrees to compensate the CPA for professional services rendered in connection with this representation as follows:

- A. **Hourly Rate:** Services will be billed at an hourly rate of \$_____ per hour for CPA time, and \$_____ per hour for staff time.
- B. **Retainer:** The Client agrees to pay an initial, non-refundable retainer fee of \$_____ upon execution of this Agreement. This retainer will be applied against professional fees and costs incurred. Work will not commence until this retainer is paid in full.
- C. **Billing:** Invoices will be issued monthly, and any outstanding balance beyond the retainer amount is due and payable within _____ days of the invoice date.

3. CLIENT'S OBLIGATIONS AND COOPERATION

The Client agrees to cooperate fully with the CPA and to provide all requested documents, records, information, and explanations in a timely and complete manner. The CPA is not responsible for any penalties, interest, or adverse audit findings resulting from the Client's delay, failure, or refusal to provide necessary information. The Client represents that all information provided to the CPA is truthful, accurate, and complete to the best of their knowledge.

4. POWER OF ATTORNEY

To enable representation, the Client agrees to execute Form 2848 (Power of Attorney and Declaration of Representative) or appropriate state authorization forms immediately upon signing this Agreement.

5. NO GUARANTEE OF OUTCOME

The CPA will perform all services in accordance with professional standards. However, the Client acknowledges that the CPA makes no guarantees, promises, or warranties regarding the final outcome of the audit or any determination made by the taxing authorities.

6. TERMINATION

Either party may terminate this Agreement at any time by giving written notice to the other party. Upon termination, the Client shall remain liable for all outstanding professional fees and expenses incurred up to the date of termination.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

CLIENT:

CPA / REPRESENTATIVE:

Signature

Signature

Printed Name

Printed Name / Title

Date

Date