


 110 E Elm St Suite A  
Granville, OH 43023  
 740-920-4041  
 740-920-4038  
 1040gary@gmail.com

**Thank you for choosing Bowen Tax & Accounting. We look forward to working with you for many years to come.**

### **FACE-TO-FACE APPOINTMENTS**

We are no longer scheduling face-to-face appointments this year for returning clients. However, since you are new to us, we would like to have a brief meeting with you. We look forward to meeting you.

### **FIRST YEAR CLIENT INFORMATION**

Since you are a new client, we will need to collect some additional information from you. We will need the following:

1. Your prior year income tax return
2. A copy of your driver's license and your spouse's (if applicable).
3. We will need to see the social security card of everybody that is on your income tax return.
4. The New Client Information Sheet that is enclosed with this packet.

### **INFORMATION REQUIRED ANNUALLY**

1. **Tax Year 2022 Questionnaire**- Please answer all of the questions. This helps us to make sure that we have all information necessary to prepare a complete and accurate tax return for you.
2. **Engagement Letter**- Please sign and date. Only one signature per household is required. This is a legal form that establishes the terms of our engagement.
3. **Your Tax Documents**- We prefer to work directly from your tax documents such as W-2s, 1099s, etc.

**BRING THESE DOCUMENTS WITH YOU WHEN YOU DROP OFF TAX INFORMATION!**

### **Our THREE Step Process**

Once you have collected all of your information and completed the 3 documents listed above, you can move on to the following THREE Step Process.

1. **Drop off**- There will be a drop-off tub as you walk in the office. Please place your tax documents in the tub. We will secure your documents immediately to protect your privacy. The lobby has surveillance cameras.
2. **Follow-Up**- We will call you to discuss your tax documents and ask questions.
3. **Pick-Up**- You will receive a call that your tax returns are done and ready for pick-up.

### **COVID-19 SYMPTOMS**





As always, the health and safety of both our employees and customers are paramount. The main symptoms of COVID-19 are fever, cold symptoms, cough, etc. If you have had COVID-19 symptoms, or have had contact with someone that has tested positive within the past 2 weeks, we respectfully ask that you do not enter the office. We can do curbside service for you. Call the office at 740-920-4041 to schedule it.

Thank you for your consideration regarding this matter.

**Best Regards,**

**Gary L. Bowen, CPA, President  
Baltimore Tax & Accounting Center LLC  
DBA: Bowen Tax & Accounting**



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## Engagement Agreement for 2022 Individual Tax Return Services

**1. Understanding of the Arrangements-** We are pleased to confirm our understanding of the arrangements for your income tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work.

**2. Entire Agreement-** This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns.

**3. Tax Preparer Responsibilities-** We will prepare your 2022 individual income tax returns which includes the Federal Individual Income tax return and the related schedules, State of Ohio, Ohio School District and one Ohio City from information that you furnish to us. We will only prepare the 2022 income tax returns. We will not audit, review, compile or otherwise verify the data you submit although we may ask you to clarify some of the information. Our minimum fee to prepare an individual federal tax return is \$225, and your fee will be based upon our fee per form schedule plus any hourly charges incurred as discussed in number 2 above. We are not responsible for returns prepared by other preparers. We will prepare only those state/city returns specifically listed above.

**4. Separate Engagements-** We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies listed in this letter. Any other required services, forms or other actions on our part require a separate engagement letter. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) of which you have requested in paragraph 3 above.

**5. Foreign Accounts & Corporate Activity-** Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. US citizens are required to report worldwide income on their US tax return.

**6. Income From All Sources-** You acknowledge that you have reported all 2022 income you received including barter, cryptocurrency, consumer-to consumer activity, cash-based revenues and all other income whether received in-person, in-kind, or electronically.

**7. Fees For Representing Client-** Our fee does not include responding to inquiries or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter.

**8. Document Retention-Taxpayer-** It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns for three years from the filing date. If you have any questions as to the type of records required, please ask us for advice in that regard. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items.

**9. Document Retention-Tax Preparer-** It is our policy to keep records related to this engagement for three years after which they are destroyed. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for three years for possible future use, including potential examination by any government or regulatory agencies.

**10. Self-Employed Taxpayers-** When a self-employed taxpayer reduces taxable income there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents.

**11. Privacy Policy-** New privacy laws were established by the IRS effective January 1, 2009 and we are now prohibited from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these new regulations, we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

**12. Privileged Communication-** If we are asked to disclose any privileged communication, unless we are required to disclose the communication 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 any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We

recommend that you contact us before releasing information to a third party.

**13. Portal-** In the interest of facilitating our services to you, we utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 30 days after the earlier of your or our termination of services under this agreement or April 15, unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement.

**14. Investment Advice-** From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors unless specifically and in writing by separate agreement hired for that purpose.

**15. Billing and Payments-** Payments for billings are due upon receipt and billings become delinquent if not paid within 30 days of the invoice date. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. If billings are not paid within 60 days of the invoice date, we will stop all work until your account is brought current. We shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

**16. Limited Liability-** In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

**17. Third Party Information Requests-** From time to time various third parties may request that we sign, for you, some verification of

income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification the state board of accountancy prohibit us from signing any such document.

**18. Circular 230-** We are required to obtain a copy of Form W-2 and 1095 before we are allowed to electronically file your return under the rules of IRS Circular 230.

**19. Location Agreement-** Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this agreement is physically signed, this agreement shall have been deemed to have been entered into an Accountant's office located in Fairfield County, Ohio, USA, and Fairfield County, Ohio, USA, shall be the exclusive jurisdiction for resolving disputes related to this agreement. This agreement shall be interpreted and governed in accordance with the Laws of Ohio.

**20. Electronic Communications-** In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

**21. Verbal Advice-** While we are, of course, available to provide you with tax and business planning services, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into writing for you.

**22. Extensions-** We DO NOT automatically file tax extensions for clients-you must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension.

**23. COVID-19 Liability & Hold Harmless Agreement-** I understand the hazards of the novel coronavirus (COVID-19) and am familiar with the CDC guidelines regarding COVID-19. I, and all members of my household, acknowledge and fully assume the risk of illness or death related to COVID-19 arising from my being on the premises of Bowen Tax & Accounting and hereby release, waive, discharge and covenant not to sue Bowen Tax & Accounting LLC, it's owners, officers' agents and employees and assigns from any liability related to COVID-19 which might occur as a result of my being on the premises.

**24. Thank You-** We appreciate the opportunity to serve you.

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This Agreement has been accepted by Bowen Tax & Accounting Center LLC.

*Gary L. Bowen*

Gary L. Bowen, President

**Client Acceptance of Agreement (ONE SIGNATURE PER HOUSEHOLD)**

I (We) have read the above terms of the engagement letter and agree to the terms of this engagement.

\_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Best E-mail address to reach you

\_\_\_\_\_  
Best Phone # to reach you

**NEW CLIENT INFORMATION SHEET**

	Taxpayer #1	Taxpayer #2
First Name & Initial		
Last Name		
Social Security #		
Occupation		
Date of Birth		
Street Address		
City, State Zip		
Cell Phone #		
Home Phone #		
E-mail Address		
Driver's License #		
Issue Date		
Expiration Date		

**DEPENDENTS**

	Dependent #1	Dependent #2
First Name & Initial		
Last Name		
Social Security #		
Date of Birth		

	Dependent #3	Dependent #4
First Name & Initial		
Last Name		
Social Security #		
Date of Birth		

Please document any special circumstances that effect your tax returns.

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**Bowen Tax & Accounting Center  
Tax Year 2022 Questionnaire**

Yes	No

Did your marital status change?  
 Have you moved since filing your last tax return?  
 Were there any changes in dependents claimed on your tax return?  
 Did you change employers?  
 Did you sell any Cryptocurrency?  
 Do you own any foreign bank accounts or investments?  
 Did you receive disability or unemployment income?  
 Did you receive any tax notices from the IRS, Ohio, etc.?  
 Have you received any IRS notifications regarding identity theft?  
 If YES, have you received a PIN number from the IRS?

Yes	No

**COLLEGE EXPENSES**  
 Did you or any household members incur tuition expenses for college?  
 Did you make payments on student loans ?  
 Did you make any contributions to a 529 College Savings Plan?

Yes	No

**INVESTMENT ACTIVITIES**  
 Did you make contributions to an IRA for 2022?  
 Would you like to make an IRA for 2022? (can be funded til 4/15/2023)  
 Did you sell any stocks, bonds or other investments in 2022?  
 Did you withdraw any amount from an IRA, 401k or retirement plan?

Yes	No

**OBAMACARE HEALTH INSURANCE "THE EXCHANGE"**  
 Did you have health insurance through "The Exchange" last year?  
 If "YES", we MUST HAVE Form 1095-A in order to file your tax returns.

Yes	No
<b>X</b>	

**BANK INFORMATION FOR DIRECT DEPOSITS**  
 Would you like direct deposit of your refunds?  
 Same bank account as last year for direct deposits?

[        ] New Bank Account  
 Bank Name: \_\_\_\_\_  
 Routing # : \_\_\_\_\_ (9 digits)  
 Account #: \_\_\_\_\_

**Bowen Tax & Accounting Center**  
**Tax Year 2022 Questionnaire**

<b>Yes</b>	<b>No</b>

**ESTIMATES**

Did you pay any quarterly estimates to IRS, Ohio, School tax or RITA?

List all estimates paid below. Ignore this section if you don't pay ests.

	Federal	State	School	City	Other
1st Qtr					
2nd Qtr					
3rd Qtr					
4th Qtr					
Extension Pmt.					
Total					

<b>Yes</b>	<b>No</b>

**CLIENT PORTAL**

Would you like free access to your client portal?

All of your tax documents are available in our secure client portal.

We can send you an invitation.

Email address: \_\_\_\_\_

<b>Yes</b>	<b>No</b>
<b>X</b>	

**DISCLOSURES**

May the IRS discuss your tax return with the preparer?

Is there any other information the preparer needs to know about?

If you leave a question unanswered we will assume a "NO" applies.

We are not responsible for incorrect answers that you provide.

We are not responsible for incorrect estimates that you provide.

Notes: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

X \_\_\_\_\_

**Signature (ONE SIGNATURE PER HOUSEHOLD)** **Date**

\_\_\_\_\_

**Print name**