

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Dear [Client Name],

This letter confirms the terms of our engagement to provide professional services to you. We will prepare an adjustment (amended return) for your [Year] Federal and State Individual Income Tax Returns.

### **Scope of Work**

We will prepare Form 1040-X and any applicable state amended forms based on the new information provided regarding [Specific Reason for Adjustment, e.g., missing 1099, overlooked deduction]. Our services are limited to the specific adjustments requested and do not include a comprehensive audit or verification of other data previously filed, unless specifically requested in writing.

### **Client Responsibilities**

You agree to provide all necessary documentation, including the original filed returns and the new data necessitating the adjustment. You are responsible for the accuracy and completeness of the information provided. You have the final responsibility for the income tax returns; therefore, you should review them carefully before signing and filing them.

### **Fees**

Our fee for these services will be based on [Method: e.g., an hourly rate of \$XXX or a flat fee of \$XXX]. Payment is due upon delivery of the completed amended returns. Additional fees may apply if further correspondence with tax authorities is required.

### **Record Retention**

It is your responsibility to maintain a copy of your tax records, including the original and amended returns, for at least seven years. We do not maintain original client documents.

### **Signatures**

If the terms described above are acceptable, please sign and return a copy of this letter.

Sincerely,

[Accountant/Firm Name]

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Approved by:

\_\_\_\_\_  
[Client Name]

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