

# CONTINENTAL TAX PLANNERS

info@contaxplan.com

Locust Valley Phone: (516)671-3344 | Lynbrook Phone: 516-623-7700

Fax: (516)277-2732

\_\_\_\_\_, 2025

Client Name:

Subject: Preparation of Your 2024 Tax Returns

Dear Client:

Thank you for choosing CONTINENTAL TAX PLANNERS to assist you with your 2024 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2024 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

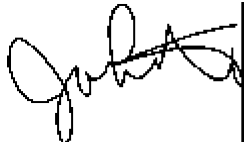
We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your 2024 tax returns will conclude with the delivery of the completed returns to you (if paper-filing) or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (516) 671-3344.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joseph Lentini', written over a vertical line.

Joseph Lentini EA  
CONTINENTAL TAX PLANNERS

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer: \_\_\_\_\_

Spouse: \_\_\_\_\_

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

Email Address: \_\_\_\_\_

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## New York State Department of Taxation and Finance

### Consumer Bill of Rights Regarding Tax Preparers (Pub-135 (12/16))

(Para español: Vea la publicación 135-SPA, La Declaración de Derechos del Consumidor con Respecto a los

Preparadores de Declaraciones de Impuestos.)

#### Before you hire a tax preparer:

- ask for a written estimate of all fees;
- ask about qualifications;
- ask if the preparer will e-file your return; and
- ask if the preparer will represent you if you're audited.

#### A tax preparer should never do any of the following:

A preparer should never prepare your return without reviewing the appropriate records, such as information about your dependents, child care expenses, or tuition expenses.

#### A preparer should never ask you to sign:

- a blank return;
- an incomplete return;
- a return with false information on it; or
- a return with information that you do not understand.

#### A preparer should never charge a separate fee to file your New York return, and a preparer should never guarantee that:

- you'll receive a tax refund; or
- you won't be audited by the IRS or the New York State Tax Department.

#### When your return is completed:

- review the entire return before you sign;
- make sure your preparer signs the return;
- get your papers back, including copies of all final returns;
- get a receipt that contains the preparer's address and phone number; and
- make sure that you understand what's on the return.

#### What is a Refund Anticipation Loan (RAL)?

ARAL is a high-interest loan for which the lender will charge you interest and fees, which will reduce your income tax refund. Before you enter into a RAL agreement, your preparer must give you a written statement that explains:

- the name of the lending institution;
- that you're not required to take a RAL in order to receive your tax refund;

- the amount of fees and interest you have to pay if you take a RAL; and
- the amount you will receive after the fees and interest are deducted, as well as the amount of the refund if you don't take out aRAL.

You're responsible for the entire amount of the loan, even if it's more than your refund. Your tax preparer must sign the RAL Disclosure Form and include his or her unique identification number. All discussions concerning the RAL must be in the language you and your preparer primarily use.

### **What is a Refund Anticipation Check (RAC)?**

An RAC is a check or payment allowing you to get your refund money in advance of the refund being paid by the state or IRS. RAC fees are deducted from the refund shown on your return.

The fees include charges for tax preparation and a fee for the RAC. Before you enter into an RAC agreement with a tax preparer, the preparer must give you a written disclosure statement explaining:

- that you're not required to take an RAC in order to receive your refund; and
- the amount of fees you'll have to pay if you take an RAC.

Your tax preparer must sign the RAC Disclosure Form and include his or her unique identification number. All discussions concerning the RAC must be in the language you and your preparer primarily use.

### **Office of the Taxpayer Rights Advocate**

Having difficulty resolving a tax issue through regular channels at the Tax Department?

As an independent office within the department, the Office of the New York State Taxpayer Rights Advocate is committed to helping New York State taxpayers by balancing taxpayer assistance against enforcement efforts. We'll listen to you, learn about your problems or concerns, and work with you in an effort to resolve them. The worst thing you can do is ignore a tax bill or your tax debt; consider applying to the office for help.

### **Contact the Taxpayer Rights Advocate:**

- Visit our website at [www.tax.ny.gov/tra](http://www.tax.ny.gov/tra)
- Call 518-530-HELP

### **Know your rights before you hire a tax preparer.**

Most tax preparers act within the law and treat their clients fairly. But there are some who do not. This brochure contains important information about how to protect yourself when you hire a tax preparer.

### **To file a complaint about a tax preparer:**

- Visit our website (search: complaint)
- Call 518-530-HELP

If your preparer is located in New York City, contact the New York City Department of Consumer Affairs by calling: 311 (from New York City); or 212-NEW-YORK (from outside New York City).

You can report tax evasion and fraud online or by calling 518-457-0578. The information is kept confidential. The Tax Department takes this type of illegal activity seriously, promptly reviews each complaint, and takes corrective action when appropriate.

**New York State Department of Taxation and Finance      [www.tax.ny.gov](http://www.tax.ny.gov) or call: 518-457-5181**

## STATEMENT OF UNDERSTANDING

You have chosen the professionals of Continental Tax Planners to prepare and file your tax return prior to April 15th 2025. In doing so, you are personally telling us that you have received all of your tax information (W-2s, 1099s, etc.) and that your tax return is ready to be filed. While we make every effort to make sure you have everything it is not our responsibility to make sure you have all of your documents. In the event that you receive additional information after we file your return, this document is your official notification that should you request our services in filing the required amended return; we will be charging you an additional minimum \$100 for services rendered.

You acknowledge that we have presented you with a copy of Publication 135, *Consumer Bill of Rights Regarding Tax Preparers* as required by New York State and understand that I will receive a complete copy with my completed tax return package.

**All clients will be charged a \$125 fee, per return, if you decide not to use our services after we prepare a return.**

All invoices are due as soon as your return is completed prior to receiving your final documents and executing the electronic filing authorization forms.

All clients will be given one copy of their tax return. Should you need additional copies now or at a later date, we will happily provide them to you; however, there will be a \$25 charge per copy per return. You will be able to download a copy for free from your client portal through our website.

**The fee you pay us for the preparation of your tax return is for that and that alone.** If you desire additional services, such as Tax Planning, Document Completion, Tax Advice or any other service, there will be ADDITIONAL FEES associated with that service. We will be happy to quote you for any additional service you may require. All clients will be charging a \$125 fee, per return, if you decide not to use our services after we prepare a return.

By signing this document, you - the client, agree that you understand and accept these provisions in our client billing.

Please note that we can no longer fax any tax documentation without having prior written consent on file in this office. This written consent must be given in person in our office. Due to privacy related issues we cannot e-mail any tax related documents.

Taxpayer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

Spouse Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

## CONSENT TO USE OF TAX RETURN INFORMATION

\_\_\_\_\_ ("we," "us" and "our")

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

If you do not consent, then you may still have your tax return prepared and electronically filed by us for a fee.

We authorize Continental Tax Planners to use our names, address, all phone numbers and emails to be used in their internal office systems, including but not limited to, accounting software, document management, client portal and any communication software.

By signing below, you (including each of you if there is more than one taxpayer) authorize us to use the information you provide to us during the preparation of your 2023 tax return.

Printed Name of Taxpayer:

Taxpayer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name of Spouse:

Joint Taxpayer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [atcomplaints@tigta.treas.gov](mailto:atcomplaints@tigta.treas.gov)