



LOCKHART & POWELL, CPAs  
4595 Hilton Parkway, Suite 100  
Colorado Springs, Colorado 80907

## **1. Scope of Services**

- The preparer will prepare your federal and applicable state/local individual income tax returns based on the information you provide.
- The engagement does **not** include audit, review, or verification of the information submitted.
- Additional services (e.g., amended returns, audit support, notice support) are not included unless specifically agreed upon.

## **2. Client Responsibilities**

- You are responsible for providing complete and accurate information in a timely manner.
- You must retain all supporting documentation (e.g., receipts, mileage logs, charitable contributions).
- You are responsible for reviewing the return before signing and authorizing e-filing.

## **3. Limitations of Liability**

- The preparer is not liable for additional taxes, penalties, or interest resulting from incomplete or inaccurate information provided by the client.
- The preparer is not responsible for identifying fraud or errors unless specifically engaged to do so.

## **4. E-Filing and Extensions**

- Returns will be electronically filed unless otherwise requested.
- The preparer may file an extension if necessary, but is not obligated to do so without timely communication from the client.

## **5. Fees and Payment**

- Fees are based on our Transparent Pricing: [CPA Services Colorado Springs | Tax Preparation & Business Consulting | Lockhart & Powell – Lockhart](#)
- Additional charges may apply for out-of-scope services or late submission of documents.
- Payment is usually due upon completion or before filing.

## **6. Confidentiality and Use of Information**

- The preparer will maintain the confidentiality of your information in accordance with IRS regulations.
- No information will be shared with third parties without your written consent.

## **7. Termination**

- Either party may terminate the engagement at any time.
- If terminated, the client is responsible for payment for services rendered up to that point.