



Lang Allan & Company, CPAs PC (“us”, “we”, “our”), will explicitly issue an engagement letter to prepare Client’s income tax return(s) after Client has been approved by us to be deemed a client of ours. You have not been approved to be a client of ours until an engagement letter has been issued by us.

“Client” references the named individual or company explicitly stated in the income tax engagement letter issued by us.

It is our policy all new clients must sign their initial tax engagement letter. *There is no exception to this policy.*

Subsequent year engagement letters will be mailed to the Client and either of the following actions will be deemed Client’s acceptance of that year’s engagement letter: (i) signature of engagement letter, (ii) sending documents to us to prepare Client’s tax return, (iii) filing any return we have prepared with a government agency.

If Client is engaging us to perform any attest services, we will require a signed engagement letter each year, as mandated by our professional licenses. *There is no exception to this policy.*