



LOCKHART & COMPANY, CPAs
1915 Democracy Point, Suite 202
Colorado Springs, Colorado 80908

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 | Lockhart & Company | Colorado Springs – Lockhart & Company, CPAs](#)
- Additional charges may apply for out-of-scope services or late submission of documents.
- Payment is usually due upon completion or before filing.

6. ACH Payment Authorization

- Client authorizes Lockhart & Company, CPAs to initiate ACH debit entries to the bank account designated by Client for the payment of professional fees and related charges. Client represents and warrants that: (a) Client is the owner of, or is otherwise authorized to transact on, the designated account; (b) the account information provided is accurate and current; and (c) this authorization will remain in effect until Client provides written notice of revocation to Lockhart & Company, CPAs with reasonable advance notice prior to the next scheduled transaction. ACH transactions are processed through TaxDome Payments. Lockhart & Company, CPAs employs industry-standard controls

through its payment platform, including identity verification, bank account validation, and ongoing transaction monitoring. Client agrees to notify Lockhart & Company, CPAs promptly of any transaction believed to be unauthorized or erroneous.

7. 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.

8. 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.