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Dear Client:

This letter is to confirm and specify the terms of my engagement with you and to clarify the nature and extent of the services I will provide. In order to ensure an understanding of our mutual responsibilities, I ask all clients for whom returns are prepared to confirm the following arrangements.

I will prepare your **2018** federal and requested state income tax returns from information that you will furnish me. I will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. I will furnish you if requested, with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

My work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. I will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. I will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, I will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact me.

Should I receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, I will notify you. In the event you direct me not to make the disclosure, you agree to hold me harmless from any expenses incurred in defending the privilege, including, by way of illustration only, my attorney's fees, court costs, outside adviser costs, or penalties or fines imposed as a result of your asserting the privilege of your direction to us to assert the privilege.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available up on request to represent you and will render additional invoices for the time and expenses incurred.

If, during my work, I discover information that affects prior-year returns, I will make you aware of the facts. However, I cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact me to discuss the best resolution of the issue. I will be happy to prepare appropriate amended returns as a separate engagement.

I have the right to withdraw from the engagement, at my discretion, if you do not provide me with any information I request in a timely manner, refuse to cooperate with my reasonable requests, or misrepresent any facts. My withdrawal will release me from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate me for my time and out-of-pocket expenses through the date of withdrawal.

The fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

It is my goal to provide you with service that is timely and efficient. I have found that communication can be quick and effective if my office is able to email you. By providing us with an up to date email address, you are helping us in this process. Please list below an email where we can contact you should any questions arise in the preparation of your return. Your email address is also of the utmost importance should you want to receive your return securely through our portal system. If you would like to receive only an electronic copy of your tax return via our secure portal system, we would be happy to do so. Please indicate this by checking the box below and you will NOT receive a paper copy of your return.

We will also use this email periodically during the year to let you know of office changes, events and information for the upcoming tax year. If you do not have an email address or do not want to be contacted via email, please note so below. (Even if you think we have an email on file for you, please list below so that we may be sure we have the most up to date information and so that we may verify the accuracy of our records.)

Should I be required to appear in court either voluntarily or by subpoena, I reserve the right to charge my court rates for the appearance and for the preparation for the appearance.

☐**Okay to contact via email: Current email address: (please print clearly)**

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☐ **Please send only an electronic copy of my return/s through your secure portal system. <u>No paper copy is necessary.</u>**
Affordable Health Care Questions:
☐ **I purchased insurance through the Marketplace Exchange**
☐ **I purchase insurance through a private carrier or am covered under Medicare or Medicaid; Circle months covered**

Jan Feb Mar Apr May June July Aug Sept Oct Nov Dec

☐ **I am covered under a Group policy by my employer**
☐ **I do not have Health insurance**

In the event that you should be due a refund, please let us know how you would like to receive it.
Refund check to be direct deposited:
☐ **Same account as last year**
☐ **New account (Please attach a voided check to provide routing number and account number)**
☐ **Refund check to be mailed**

Should your return result in a balance due, someone will contact you to review amount, date to be paid, and what bank account to use. We also have the ability to make one, two, three or all four of your estimates electronically. Please indicate by checking the box below which estimates you would like to set up.

☐ **April 15** ☐ **June 15** ☐ **September 15** ☐ **January 15**

Please sign in the space indicated and return to my office along with your 2018 tax documents.
I want to express our appreciation for this opportunity to work with you.

Very truly yours,

Kathleen E. Sweeney, CPA

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Accepted by: ____ Date: ______________