

Dear Client,

This engagement is for our preparation of your 2017 federal, state and local income tax returns from information you provide to us. We will not audit or otherwise verify the data you submit. You are responsible for providing accurate, correct and complete information to us, which we then use to prepare your income tax returns. You represent the information you are supplying to us is accurate and complete to the best of your knowledge and you have disclosed to us all relevant facts affecting the returns. You are responsible for maintaining, retaining and safeguarding all the documents, canceled checks and other data that you provide to us to prepare your returns.

Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your returns or may extend the statute of limitations. All taxes owed are due by the original file date. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. It is important for you to know that the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. For individual taxpayers, a substantial understatement is when the understatement for the year exceeds the greater of 10% of the tax required to be shown on the return, or \$5,000. The penalty is 20% of the tax underpayment. It may be necessary to make certain disclosures in the return to avoid exposure to penalties. You are responsible for any such understated tax, imposed interest and penalties. We may encounter instances where the tax law is unclear or there may be conflicts between taxing authorities' interpretations of the law. We will discuss reasonable alternative courses of actions, risks and consequences with you. We will follow, on your behalf, whatever position you request, so long as it is consistent with the Internal Revenue Code, Treasury regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Our preparation fee is due and our engagement is complete upon the delivery of the completed returns to you. Subsequent paper copies of your returns may be subject to a \$25 fee. On occasion, tax authorities may contact you in writing regarding your return. We suggest you read each notice and if you do not understand it, you should make an initial phone call on the notice and inquire why it was sent to you. If you request our assistance, we may charge you a separate fee for us to provide assistance to you.

Certain communications involving tax advice between you and our Firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect your right to privileged communication, please consult your attorney prior to disclosing any information about our tax advice or your returns.

Your returns may be selected for examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, we will represent you if you desire; however, these additional services are not included in our fee for preparation of your returns and we will render additional invoices for the time and expenses incurred.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter, if you disagree with our recommendations regarding tax return filing and reporting obligations, tax return positions to be taken or disclosures to be made in the returns, or if we determine professional standards require our withdrawal for any other reason.

We thank you for the opportunity to assist you with your tax reporting obligations.

(Both signatures are required if filing a joint return)

Signed: _____

Date: _____

Print Name: _____

Signed: _____

Date: _____

Print Name: _____