



## Anna Nalls CPA PC

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Dear Client;

I appreciate the opportunity of working with and advising you regarding your income taxes. To ensure a complete understanding between us, I am setting forth the pertinent information about the services which I propose to render for you.

I will prepare your 2018 federal and state income tax returns from information which you will furnish to me.

The preparation of the federal and state income tax returns is intended for your use in filing with the federal and state governments. I will provide you with a copy of the tax returns for your file. I will retain all ownership rights to my files and working papers I prepare and maintain in connection with this engagement. I will retain copies of some records you supplied to me along with our work papers for a period of seven (7) years. After seven years, our work papers and records may be destroyed. All of your original records will be returned to you at the end of this engagement.

The law provides for a penalty to be imposed where a taxpayer makes a substantial understatement of tax liability. If you would like information on the amount or circumstances of this penalty, please let me know.

It is your responsibility to provide me with the information required for the preparation of complete and accurate returns. I will not audit or verify the data you submit, although I may ask for clarification or require specific additional documentation. You are certifying that the information you provide to me can be substantiated by appropriate documentation, and that it is true, correct, and complete to the best of your knowledge.

You are responsible for the accuracy of your financial records and the full and accurate disclosure to me of all relevant facts affecting your returns. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets. My work does not include procedures to discover or disclose material errors, fraud, illegal acts, or other defalcations.

You have the final responsibility for your income tax returns, and, therefore, you should review them carefully before you sign and file them. Under the Internal Revenue Code and state tax laws, you are required to maintain records supporting your returns, including receipts, invoices and canceled checks for all deductible expenditures. You are responsible for maintaining all necessary tax records and for the veracity and completeness of the information submitted to me in connection with the preparation of the tax returns.

I will use my 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 take a tax position in your favor whenever possible. However, there can be no assurances that the position will not be challenged.

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 governmental tax examinations, I will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

My fee for these services will be based upon the amount of time incurred at my standard billing rates, plus out-of-pocket expenses. All invoices are due and payable upon presentation. I reserve the right to discontinue performing services if my bills remain unpaid more than 30 days.

As your CPA, I collect information provided by you from your worksheets, documents and discussions and information that we develop as part of the engagement. I am required to keep all information about our engagement confidential and will not make any disclosures unless I have your written approval or are required/permitted by law. This applies even if you are no longer a client.

If the above fairly sets forth your understanding, please sign on the line below and return it to me along with the attached questioner and your 2018 tax information.

Thank you for the opportunity to work with you.

Very truly yours,

**ANNA NALLS CPA, PC**

*Anna Nalls*

Response:

This letter correctly sets forth the understanding of the following specified users.

By: \_\_\_\_\_