
2017 Individual Income Tax Preparation Engagement Letter

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. The IRS imposes penalties on taxpayers and tax return preparers for failure to observe due care in preparing income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients to confirm the following arrangements.

We will prepare your 2017 U.S. Individual Income Tax Return and state Individual Income Tax Returns with all necessary supporting Forms and Schedules from the information provided by you. It is your responsibility to provide and keep all the information required for the preparation of a complete and accurate income tax return. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that any expenses claimed for meals, entertainment, travel, business gifts, dues and memberships, vehicle usage, and/or charitable contributions are supported by records as required by law and that you have disclosed all known tax liabilities. You are confirming that you have not withheld any information that may affect your tax situation or tax filing. If you are unsure about an issue, please bring it up for discussion before you sign your income tax return.

Any person having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 at any time during the calendar year in a foreign country, shall report such a relationship by electronically filing FinCEN Form 114a on or before April 15 of each year. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

Invoices for services will be provided upon completion of your income tax return. Payment is due at time of completion prior to submission to the taxing authorities. In the event that payment is not received, you will be assessed finance charges of 1.5% per month on the unpaid balance. We reserve the right to suspend or terminate our work due to non-payment. Our services will be concluded upon delivery to you of your 2017 federal and state(s) individual income tax returns or one year from the date of this Engagement Letter, whichever comes sooner.

IRS guidelines require us to electronically file (e-file) all income tax returns we prepare. Unless you feel e-filing your income tax return will cause you undue hardship, your income tax return will be filed electronically with the IRS. Prior to signing your Form 8879, you will be provided a complete copy of your income tax return to review.

We 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. You have the final responsibility for your income tax return and, therefore, you should review your return carefully. This engagement letter does not cover the preparation of any financial statements or any other accounting services which, if we provide, are covered under a separate agreement.

We 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. Unless otherwise instructed by you, we will resolve such questions in your favor, whenever possible.

You agree, in the event that your income tax return(s) cannot be completed by the due date, it may become necessary for us to file an extension. Extensions are required when we do not receive information needed to complete an income tax return on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return(s) or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government and constituent deadlines.

In the event you receive an audit letter from the IRS on an income tax return we prepared, we will assist you in resolving the issue with the IRS. If you take part in our tax assistance plan and receive an IRS audit request, the initial four (4) hours we spend on the audit are at no cost to you; however, after the initial four (4) hours you will be billed at our standard rate of \$200 per hour.

You will contact us immediately if you discover additional information that will lead to a change in your return, or if you receive any letters from the IRS, state or local taxing authorities.

We will not disclosure any of your personal information, unless required by law, without written instructions from you.

If you agree with the information in this letter, please sign and date below.

Sincerely,
Menden Accounting & Tax Services

Printed Name(s): _____

Taxpayer's Signature: _____ Date _____

Spouse's Signature: _____ Date _____