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Taxpayer(s)

To Paul D. Voytovich, CPA

I have engaged your firm to prepare my **Individual* Federal and Individual State Tax Returns** for the period ending **December 31, 2018.** In that regard, I state that to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding my income as listed on the attached W-2, 1099 and /or attached written summaries and the amounts I have provided to you to claim as tax deductions, and have my responsibility to provide all the information necessary to complete the returns. I will retain for four (4) years, all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my return, which will be returned to me.

2. I understand that taxing authorities may examine the returns, that documents should be retained (4 years) to support the information provided to you, especially business travel & entertainment deductions (including log books & receipts), business use % of autos and other assets, barter activities, & required documents to support charitable deductions, and that penalties may be imposed on returns that are late, underpaid or incorrect.

3. I understand that you will not audit or otherwise verify any information, that you may require clarification or additional information, that you are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.

4. I understand that if I ask you a tax related question, that I can rely on the information that you provide me only if it is in writing. I will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.

5. I understand that if a question arises regarding the interpretation of tax law, and a conflict arises between the tax authorities' interpretation of the law, and other supportable positions, that you will use your professional judgment in resolving the issues. Whenever you are aware that a possibly applicable tax law is unclear or if there are conflicting interpretations of the law by authorities (e.g. tax agencies and courts), you will explain the possible positions that may be taken on our return. You will follow whatever position I request, so long as it is consistent with the codes and 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. You assume no liability for any such additional penalties or assessments.

6. **I understand that I will be charged an additional fee if you are asked to assist or represent me in a tax examination or inquiry.** I understand that, in the event of preparer error, I am responsible for additional tax and interest that may be due, but that the extent of your responsibility is to pay for any penalty that the IRS or the above state revenue department may assess. Your liability for any penalty will be limited to the lesser of the fee charged, or the actual penalty.

7. I will contact you immediately if I discover additional information that will lead to a change in my return, or if I receive any letters from the IRS or state taxing authorities.

8. **I acknowledge and understand that my return will not be submitted for electronic filing until the required authorizations have been signed and returned to your office.**

9. I understand that your bill is due and payable upon completion of these returns, and that additional services may not be performed until the bill for these services is paid in full. Any fees that remain unpaid for thirty (30) days or more are subject to a monthly service charge of 1.5% on the unpaid balance and/or a rebilling fee of $5 per month.

*The term INDIVIDUAL income tax return includes Individual, Amended, Estate, Trust, Gift, Sales, Fiduciary, and Payroll tax returns.

The terms described in this letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party in writing.

Accepted By: _____ Date: _____

_____ Date: _____