



MULLEN & SONDBERG  
WIMBISH & STONE, P.A.  
CERTIFIED PUBLIC ACCOUNTANTS  
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January 2018

Dear Valued Client:

We appreciate the opportunity of working with you and advising you regarding your income tax. The Internal Revenue Service imposes penalties upon taxpayers, and upon us as return preparers, for failure to observe due care in reporting for income tax returns. Further, the American Institute of Certified Public Accountants recommends, and our liability insurer now requires, that we receive written engagement letters from all clients. To that end and in order to ensure an understanding of our mutual responsibilities, we ask you to confirm the following arrangements.

We will prepare your 2017 Federal and State individual income tax returns based upon timely information you submit to us. We will not audit or otherwise independently verify the data you submit, although we may ask you to clarify certain items. As such, the data included in your returns is your representation. You have the final responsibility for the income tax returns and, therefore, you should review them carefully prior to signing and filing them.

We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable positions, assuming there is the appropriate authority for the position.

We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. If you desire a legal opinion before choosing between alternative tax positions, you should retain legal counsel for this purpose.

The engagement does not include any services not specifically within the scope of services provided for in this letter. However, under the rules of professional responsibility governing our practice, we may have to provide additional accounting or research services which are incidental to preparing your tax return. Incidental services of this nature will be included with the billing for your tax return. At your request, we would be pleased to consult with you regarding other income tax matters, such as proposed or completed transactions, income tax projections, and for research in connection with such matters. We will render additional invoices for such additional services at our standard billing rates.

Your return may be electronically filed with the Internal Revenue Service Center and one or more state authorities through a secured third-party filing service. Electronic filing of your return does not affect your responsibility to review and approve the return before it is submitted. It is your responsibility to timely provide the signed e-file authorization forms to us in order for us to timely e-file your returns.

If an extension of the time is required, any tax due with these returns must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

The information you provide will be accurate and complete to the best of your knowledge and your expenses for meals, entertainment, travel, business gifts, charitable contributions, dues and memberships, and vehicle use are supported by records as required by law. The IRS requires that formal records of business related deductions, such as automobile mileage, business promotion, and entertainment, be maintained so as to support the nature and deductibility of such expenses. We will rely on the information provided without verifying it, however we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or other irregularities, should any exist.

The Internal Revenue Code provides for penalties in some circumstances when taxpayers understate their tax liability. For example, if a position with respect to an item on your return does not have the appropriate support in the tax law and other authorities, a penalty of 20% of the understated tax could be assessed against you. In our role as preparer of your tax return, we will not prepare a return that in our view lacks the appropriate support.

Certain individuals may be required to electronically file Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with the U.S. Department of the Treasury. Failure to comply with the filing requirements may result in significant civil and criminal penalties. Unless otherwise specifically agreed in writing, we will not prepare, file, or provide assistance with respect to the FinCEN Form 114.

Your returns may be selected for review by the taxing authorities, and in the event adjustments are proposed by the taxing authorities, you may have a right to appeal that conclusion. In the event of such governmental tax examination, we will be available to represent you under a separate engagement letter.

We have a policy of retaining tax return files for seven years. These files are then destroyed unless you inform us otherwise.

Our 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.

You may terminate your engagement of our services at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our Professional Standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services. Otherwise, this engagement will be considered complete upon acceptance of your e-filed returns by the tax authorities. In the event that your returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities.

If the foregoing fairly sets forth your understanding for tax return preparation services, please sign the enclosed copy of this letter in the space indicated on the following page and return it to our office. In the event you provide us with some of the information necessary to prepare tax returns, either your signing of a tax organizer, or the commencement of our services constitutes your acceptance of the terms of this letter, even if this engagement agreement is not signed. We want to express our appreciation for this opportunity to work with you.

Very truly yours,



Mullen, Sondberg, Wimbish & Stone, PA

*The above terms of the engagement are accepted and agreed to:*

Client Name(s) (please print): \_\_\_\_\_

Client Signature: \_\_\_\_\_

Spouse Signature for Joint Return: \_\_\_\_\_

Date: \_\_\_\_\_

Comments or additional requests: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**IMPORTANT INFORMATION NEEDED  
TO COMPLY WITH AFFORDABLE CARE ACT**

In order to comply with the 2017 reporting provisions of the Affordable Care Act, please check all of the following statements that apply to you and your dependents:

\_\_\_\_\_ I had either employer-provided or privately purchased health care insurance for myself and my dependents for all of 2017.

\_\_\_\_\_ I had Medicare/Medicaid or Tri-Care health care insurance for myself and my dependents for all of 2017.

\_\_\_\_\_ I had health care insurance purchased/issued through the Federal and/or a State Exchange for some or all of 2017 (provide form 1095-A Health Insurance Marketplace Statement).

\_\_\_\_\_ I did not have qualified health insurance for any or all of 2017 for myself and my dependents (additional information may be necessary to prepare your tax returns).