

MULLEN & SONDBERG  
WIMBISH & STONE, P.A.  
CERTIFIED PUBLIC ACCOUNTANTS  
AND BUSINESS CONSULTANTS

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Dear Valued Client:

We appreciate the opportunity to work with you and advise you regarding your income taxes. This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2018 federal and requested 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. It is your responsibility to provide all information required for the preparation of complete and accurate returns.

We will prepare the tax returns solely for filing with the Internal Revenue Service and state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. 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.

We will use our 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 and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. If you desire a legal opinion before choosing between alternative tax positions, you should retain legal counsel for this purpose.

You have final responsibility for your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness. You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

If an extension of 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.

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations.

These assets include any ownership interests you directly or indirectly hold in businesses located in a foreign country, and any assets or financial accounts located in a foreign country over which you have signature authority. We will also use this data to inform you of any additional filing requirements, which may include Form 8938, *Statement of Specified Foreign Assets*, and FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR"). Failure to file required forms can result in the imposition of both civil and criminal penalties, which may be significant. The FBAR is not a tax return and its preparation is not within the scope of this engagement.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us. 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.

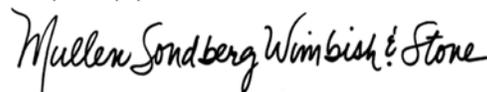
We have a policy of retaining tax return files for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

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 in the space indicated and return 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: \_\_\_\_\_

**MSWS Secure Portal:** If you would like to use our secure portal, check here and indicate primary and secondary (if needed) email address:

\_\_\_\_\_ **Yes, I would like be set up with MSWS Portal Account.**

**Primary Email:** \_\_\_\_\_

**Secondary Email:** \_\_\_\_\_

**Electronic Signature:** If you would like to use this service for delivery of your tax returns, check here and indicate (spouse email also required if joint return) email address:

\_\_\_\_\_ **Yes, I would like to use Electronic Signature for delivery of my 2018 tax returns.**

**Taxpayer Email:** \_\_\_\_\_

**Spouse Email:** \_\_\_\_\_