

ENGAGEMENT LETTER

This letter is to confirm and specify the terms of my engagement with you and to clarify the nature and extent of the services I will provide. In order to ensure an understanding of our mutual responsibilities, I ask all clients for whom returns are prepared to confirm the following arrangements.

I will prepare your 2018 federal and/or state income tax return(s) from information which you will furnish to me. I 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. I will furnish you with questionnaires and/or worksheets and/or organizers to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

My 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. I will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

I 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 and other supportable positions. Unless otherwise instructed by you, I will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. Your return(s) may be selected for review by the taxing authorities. You may also receive notices from the government requesting clarification or imposing additional taxes and or penalties. Any notices that arise as a result of mistakes I have made in preparing your tax returns will be rectified by me at my own expense. For all other notices and/or tax and penalty assessments or government tax examinations, I will be available upon your request to advise you with respect to such notice and/or 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 required at standard billing rates plus out-of-pocket expenses and are paid by you on a retainer basis (in advance). All invoices are due and payable upon presentation.

Further, if you are filing as a resident for tax purposes, your signature below confirms that you and your dependents had Minimum Essential Health Insurance Coverage for the entire year 2018, provided either by a student health plan, or by another coverage type qualifying as Minimum Essential Coverage under the Affordable Care Act. If you are a resident, and you and/or your dependents were without Minimum Essential Coverage for the entire year, you will notify Gary Engler immediately, and request a custom quote for completion of your resident tax returns that calculates the income tax impact (if any) of failing to have Minimum Essential Coverage for the entire 2018 year.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated below and return it to my office.

I want to express my appreciation for this opportunity to work with you!

Very truly yours,

Gary

Gary R. Engler, CPA

Accepted by

Date

Spouse (if resident filing jointly)

Date