

**ELENA C. LAVIGNE, CPA, LLC
WALKER, LOUISIANA
2018 INDIVIDUAL INCOME TAX RETURN ENGAGEMENT LETTER**

This letter is to confirm the arrangements for income tax preparation services and express appreciation for the opportunity to be of service to you. To insure a complete understanding between us, we are setting forth the pertinent information about the services we propose to render to you.

We will prepare your individual federal and state income tax returns for the year ending December 31, 2018 from information furnished by you. In doing so, we will rely solely on information furnished, and there is no obligation on our part to verify, check, inquire, analyze, or apply any procedures with respect to information furnished by the client. In preparing your return, we may rely on information returns as to whether income is taxable, and we are authorized to use our judgment in evaluating the best tax return treatment. However, it is understood that the client remains responsible for any adverse determination by the Internal Revenue Service or the courts. Except as noted below, the client represents that there is strict substantiation to support any deductions for "listed property" (including local travel), and entertainment. Be sure that you have reported all income. This confirms that the final and ultimate responsibility is on you to report all income and substantiate any deductions reported on your income tax returns. Carefully review your completed tax returns for any discrepancies before filing them.

Clients claiming employee business expenses as a construction worker confirm that they were employed on a temporary job assignment (less than one year) and the job site was outside the metropolitan area.

Fees for our services will be at our standard rates for tax work, plus out-of-pocket expenses and computer processing charges. The fee is due and payable upon presentation of our invoice. **If we begin preparing or completing your return and you then terminate the engagement, you will be invoiced and charged for the work completed to that point based on our current rates.** _____ (initial)

Your return is, of course subject to review by taxing authorities. In the event of an examination, I will be available to represent you. Billing for such services is at my standard rates for the nature of service performed.

It is important for you to know that the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. For individual taxpayers, a substantial understatement is when the understatement for the year exceeds the greater of 10% of the tax required to be shown on the return, or \$5,000. The penalty is 20% of the underpayment. You should also know the Internal Revenue Service audit procedures will almost always include questions on bartering transactions. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact our office.

The fee for preparing your return does not include responding to Internal Revenue Service inquiries, and the client understands that we are not responsible for Internal Revenue Service disallowance of doubtful deductions or deductions unsupported by adequate documentation for resulting taxes, penalties, and interest.

It is understood that if this engagement involves a corporation with more than one stockholder, this firm shall provide a copy (including copies of supporting data) to any of the stockholders upon request at any time upon payment of applicable charges.

To indicate your agreement of these arrangements, please sign and date the enclosed copy of this letter and return it to our office.

I want to express my appreciation for this opportunity to work with you, and I trust that this will be the continuation of a long and congenial association.

Sincerely,

Elena Lavigne

Elena Lavigne. CPA

Taxpayer Signature

Date

Spouse (If applicable)