

General Engagement Letter for Tax Return Preparation

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. This engagement does not include any services not specifically stated in this letter. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to review and be aware of the following arrangements.

We will prepare your 2018 individual (and children, when applicable) federal and required state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the information you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in minimizing our fees.

It is your responsibility to provide all the information necessary 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.

We 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, we will resolve such questions in your favor whenever possible.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a government tax examination, we will be available to assist you in connection with such examination and will bill you for the additional time and expenses incurred in rendering such assistance.

Our fee for services rendered generally will be based upon the complexity of the assignment and the amount of time expended billed at standard billing rates, plus out-of-pocket expenses. However, our fees may be adjusted from time to time in our sole discretion based upon other factors deemed relevant including, but not limited to, the difficulty of the questions and the skill required to perform the services hereunder, the time limitations imposed by you or the circumstances, and the nature and length of the professional relationship between us.

All invoices for services rendered are due and payable upon presentation. A late payment charge of \$25 per month will be assessed on any unpaid balance, after deduction of current payment, credits, and allowances made within thirty (30) days of the date of the invoice.

Please be advised that by submitting any information to us for the purposes of allowing us to begin our review and preparation of your income tax returns, you shall be deemed to have accepted and agreed to the terms and conditions contained in this letter.

We want to express our appreciation for this opportunity to work with you. Any statements contained herein are not intended or written by Frisco Tax and Accounting to be used, and nothing contained herein can be used by you or any other person, for the purpose of avoiding penalties that may be imposed under Federal Law.

Sincerely,

Christopher A. Bush

Christopher A. Bush, CPA

Print Your Name

Signature

Date