

Dear Tax Client,

This letter confirms the terms of our engagement, and the nature and limitations of the services we will provide.

We will prepare your 2018 federal and state personal/business income tax returns from information you furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification and/or documentation of some of the information. Generally, we will rely on your representation that you have maintained the documentation required by law to support the information you provide, including expenses for meals, entertainment, travel, gifts, vehicle use, charitable contributions, etc. If you are not clear regarding what documentation is needed for any given item of income or deduction, we'd be happy to discuss it with you. **Note that you have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign them.**

We will use professional judgment in resolving issues when the tax law is unclear or when there is conflict among the authorities.

If a joint return is prepared, tax returns and copies of all supporting documentation will be made available to either spouse without the consent or notification of the other spouse.

You are responsible for reporting foreign activities. By signing this letter you acknowledge that you will inform us if you have income from foreign sources or if you have signatory authority over any foreign account. If you are unsure whether income or an account is foreign, we will review it. **Note that the penalties for failure to report foreign activities are severe.**

Your tax returns may be selected for review by the taxing authorities. If the government selects your return for examination, we will be available to assist you. There will be additional fees charged for audit representation services.

We generally retain, for seven years, the final work product generated for our clients. After the retention period, the documents are destroyed. We do not keep original documents – they are returned to you after completion of the returns. It is your responsibility to retain your records for possible future use, including possible examination by the taxing authorities.

If you understand and agree to the statements above, please sign and date the bottom of this letter and return it to us. If this is a joint return, both spouses must sign.

Thank you,

Ronald P. Perez Tax Consulting

Acknowledged:

Signature: _____ Date: _____

Print name: _____

Signature: _____ Date: _____

Print name: _____