

## 2017 Client Engagement Letter

Thank you for choosing J & J Accounting, LLC. to prepare your taxes; we are pleased to serve you in 2017. We continually look for ways to serve you better and give you a quality experience. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we provide.

We will prepare your calendar year federal and state(s) income tax returns. We'll provide you with a questionnaire and other documents requesting specific information. Completing those forms will assist us in making sure there is an accounting of all your income and deductions. You are responsible to provide us with correct information to prepare your complete and accurate returns. We rely on you to disclose to us all facts relevant to your returns. You should retain all the information (documentation, canceled checks, financial records, and other data) that is the basis of your income and deductions in case a tax authority would ask questions about the accuracy and completeness of your returns.

Our engagement should not be relied upon to disclose errors, fraud, or other illegal acts of others, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover. Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the tax preparation and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

Our fees are based on the forms and worksheets necessary to calculate your best return. We do not charge an additional fee to electronically file (e-file) your return with the IRS. Tax returns will not be released to you or filed until all signatures and payment for our services have been received. Reminder: even though you pay for having your taxes calculated at the time they are prepared, you have until April 18, 2017 to pay any balance(s) due to the federal or state government(s). Please note, we charge additional fees for bookkeeping services and for preparing additional spreadsheets. When information is requested but not received within a reasonable amount of time, progress billing will be applied to your account.

We will return your original records, along with a copy of your finished return, to you in a tax portfolio. You should securely store these records along with their documentation as stated in the second paragraph. It is our policy to securely retain copies of your records and our work papers offsite for five years. The law imposes penalties when taxpayers underestimate tax liability. These are the responsibility of the taxpayer. Please call us if you have concerns about such penalties OR if you receive any correspondence from the IRS.

Our engagement to prepare your tax returns will conclude with your signature of tax forms and us e-filing your return to the federal and state agencies. If your return does not meet e-filing requirements and therefore must be mailed, you will be solely responsible to mail the returns and any additional paper filing fees/penalties with the appropriate taxing authorities. Signatures verify your careful review and are approval of all tax return documents and/or EPS financial documents. The IRS dispenses refunds for no charge either by direct deposit or by mailing you a check.

To affirm that this letter correctly summarizes your understanding of the arrangements for this engagement, please sign and date this letter in the space indicated and return it to us. We appreciate your confidence in us. Please call if you have questions.

Sincerely,

The staff of J and J Accounting, LLC

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date