

1040 - INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

With Carol L. Topp, CPA, LLC

Dear

Thank you for selecting me to assist you with the preparation of your tax returns. This letter confirms the terms of our engagement with you and the nature and extent of services I will provide.

I will prepare your _____ federal, state and city income tax returns you request using information you provide to me. I may ask for clarification of some items, but I will not audit or otherwise verify the data you submit.

Your responsibility

Information: It is your responsibility to provide information required for preparation of complete and accurate returns.

Record Retention: You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them.

Notify Me: You will contact me immediately if you discover additional information that will lead to a change in your return, or if you receive any letters from the IRS, state or local taxing authorities.

Fee Payment: My fee for preparation of your tax returns will be based on the forms and schedules included in your returns. All fees are due and payable upon delivery of the tax returns. My fee schedule is available upon request.

My responsibility

Verification of Information: I will not audit or otherwise verify any information. I am not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.

Judgment: At times I must use my 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. In order to avoid penalties, I will apply the "more likely that not" reliance standard to resolve such issues. You agree to honor my decision regarding the need to make protective disclosures in your return.

Examination Representation: Your returns may be selected for inquiry, examination or audit by a taxing authority. In the event of a tax examination, I can arrange to be available to represent you. Such representation will be a separate engagement for which an engagement letter will be provided to you.

Payment of Penalties: In the event of preparer error, you are responsible for additional tax and interest that may be due, but our responsibility is to pay for any penalty that the IRS, state or local taxing authorities may assess.

Document Retention: I will retain copies of records you supplied to me along with my work papers for your engagement for a period of _____ years. All of your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage. The work papers prepared by me shall remain the property of Carol Topp, CPA, LLC.

If this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated. I appreciate your confidence in me.

Sincerely,

Carol L Topp, CPA

Accepted By: _____ Date: _____