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Dear Client:

This letter sets forth pertinent information regarding the nature and extent of the services we will provide. Please do not be put off by the formality. Public accounting industry rules require us to formalize our understanding of the work we will be doing for you.

We will prepare your 2017 Federal and required state individual, corporation, partnership, and/or fiduciary income tax returns from information which you will provide to us. On occasion, the data may be provided by third parties. We will not audit or otherwise verify the data that is submitted, although it may be necessary to ask for clarification of some of the information. We have included a link to our tax organizer to guide you in gathering your information. Your use of the organizer will greatly assist us in preparing your returns. For your assistance we will give you a \$200 discount off of your preparation fees for completing the organizer.

It is your responsibility to provide <u>ALL</u> the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove to the taxing authorities the accuracy and completeness of the returns. You have the final responsibility for the income tax returns and, therefore, you should review them <u>CAREFULLY</u> before you sign them. If you have questions about your return please contact us before you sign the return.

Our work in connection with the preparation of your returns does not include any procedures designed to discover fraud or other irregularities, should any exist. We will render such accounting or bookkeeping assistance to you or your designee(s) as determined to be necessary for preparation of the returns.

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

We will not be responsible for advising you with respect to independent contractor status as part of our services. If you have any questions regarding the classification of employees versus independent contractors, we strongly encourage you to consult with legal counsel experienced in employment practice matters.

Our fees are based upon the amount of work required to prepare your returns. Once we receive your information, we will inform you of the estimated preparation cost for your tax return and request your approval of estimated fees before we begin any work. On occasion, it may be necessary to research a tax issue that arises during the preparation of a return. The hourly rate for the research is \$200. Our time is determined to the nearest quarter hour; we will request your approval before we begin any research.

The engagement does not include any services not specifically stated in this letter. However, we would be pleased to consult with you regarding income tax matters such as proposed or completed transactions, tax projections, tax debt resolution, audit representation and research in connection with such matters. We will render invoices for such services at our normal billing rates then in effect.

If the foregoing is agreeable to you, <u>please sign and return a copy of this letter</u> (a faxed or emailed copy is acceptable). We very much appreciate the opportunity to work with you and provide the quality of service you should expect from your tax professional.

Very truly yours,			
Taryle Accounting,	CPA, PLLC		
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Accepted by:		Date:	
Print Name:			