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INDIVIDUAL ENGAGEMENT LETTER

Dear Client:

We appreciate the opportunity to work with you and advise you regarding your income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2018 federal and requested _____state income tax returns from information which you will furnish to us. If you have taxable activity in a state other than those specifically listed, you are responsible for informing us of that activity so we may determine if you have a filing requirement. If you have a financial interest in any foreign accounts you are responsible for filing FinCen114 by June 30th of each tax year. Please let us know if you need assistance with these filing requirements.

It is your responsibility to make certain that the information you are supplying to us is accurate and complete to the best of your knowledge. The firm relies solely on information furnished by you. There is no responsibility on the part of the firm to audit, verify or extensively analyze the information provided. We will render bookkeeping assistance as determined to be necessary for the preparation of your returns.

Our firm policy is to retain copies of selected documents used in the preparation of your returns for a period of three years. These may be necessary to prove the accuracy and completeness of the returns should they be examined by a taxing authority. After three years, our files are destroyed by a bonded outside contractor.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. If any changes are required, **it is your responsibility** to inform us so necessary corrections to your returns are made prior to filing.

In connection with the preparation of your income tax returns, we do not perform any procedures designed to discover defalcations or other irregularities, should any exist. We will use our professional judgment in resolving questions where the tax law is unclear. However, it is understood that you remain responsible for any adverse determination by the taxing authorities or the courts. Any information you provide us during the preparation of your returns is confidential; however, the courts have held it is not protected by any Accountant-Client privilege.

It is understood that if this engagement involves a joint return, this firm shall provide a copy (including copies of supporting data) to either of the parties upon request, at any time upon payment of applicable charges. Also, this form must be signed by both parties.

Our fee will be based upon the forms needed and the amount of time required. It does not include responding to IRS inquiries for which you will be billed separately. All invoices are due upon completion of your returns. Unpaid invoices may result in collection expenses and attorney fees for which you are liable.

PLEASE NOTE: The results of your income tax calculations will not be released to you prior to payment of our invoices.

The firm is not responsible for charges, penalties and interest resulting from information you fail to supply or errors by the IRS or state taxing authorities. If your returns are selected for examination, we will be available upon request to represent you. Additional fees will apply for any time and expenses incurred.

The engagement does not include any services not specifically stated in this letter. If this letter fairly sets forth your understanding, please sign it in the space indicated. If there are other tax returns you expect us to prepare, such as a Business Personal Property Tax, Federal Gift Tax, Local Tax, or prior year return, please inform us by noting so at the end of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

James E. George, CPA

Accepted By: _____ Date: _____

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Comments: _____