

This letter is to confirm and specify the terms of my engagement with you, clarify the nature and extent of services I will provide, and provide you with my privacy policy. In order to ensure an understanding of our mutual responsibilities, I ask all clients for whom returns and amendments are prepared to confirm the following arrangements.

CPAs, like all providers of personal financial services are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law.

I collect nonpublic personal information about you that is provided to me by you or obtained by me with your authorization. For current and former clients, I did not and will not disclose any nonpublic personal information obtained in the course of my practice except as required or permitted by law.

I retain records relating to professional services that I provide so that I am better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, I maintain physical, electronic, and procedural safeguards that comply with CPAs professional standards.

I will prepare your 2017 Federal Tax Return (Form 1040 and supporting Schedules) from information that you will furnish me. I will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

It is your responsibility to provide all the information required for the preparation of a complete and accurate return. I ask that you provide copies of your information, if feasible, so that I will not have to charge time and expenses involved in making copies for your tax file. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the return to a taxing authority. You have the final responsibility for the income tax return and, therefore, should review the return carefully before signing it.

My work in connection with the preparation of your income tax return does not include any procedures to discover defalcations or other irregularities, should any exist. I will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax return.

Initial \_\_\_\_\_

I will use professional judgment in resolving questions where the law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, I will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers underestimate their tax liability. If you would like further information on the amount or the circumstances of these penalties, please contact me.

Your return may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

My fee for these services will be based upon the amount of time required at a standard billing rate of \$150 per hour plus out-of-pocket expenses. All invoices are due and payable upon presentation. Interest will be assessed at the rate of 1.5% per month for payments later than thirty days.

If the foregoing fairly sets forth your understanding, please sign in the space indicated.

I want to express appreciation for this opportunity to work with you.

Very truly yours,

Mari Anne Schwanke, CPA

Accepted by: \_\_\_\_\_

Date: \_\_\_\_\_

Accepted by: \_\_\_\_\_

Date: \_\_\_\_\_