**Boring & Associates CPA, Inc.**

**161 E Main St**

**Versailles, Ohio 45380**

**937-526-4411**

DEAR \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

This letter is to confirm and specify the terms of our engagement with you and to clarify the

nature and extent of the services we will provide. 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 state income tax returns from information which you will

furnish to us. We 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. We will furnish you with

questionnaires and worksheets to guide you in gathering the necessary information. Your use of

such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all 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 the accuracy and

completeness of the returns to a taxing authority. You have the final responsibility for the income

tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any

procedures designed to discover defalcations and/or irregularities, should any exist. We will

render such accounting and bookkeeping assistance as determined to be necessary for preparation

of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax

liability. If you would like information on the amount or the circumstances of these penalties,

please contact us.

Your returns 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, we will be available upon request to represent you and will render additional

invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates

plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter

in the space indicated and return it to our office. However, if there are other tax returns you

expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

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

Accepted By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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