



Melucci, Bissonnette & Company, Ltd.

Certified Public Accountants

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Dear Client:

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 requested state income tax returns from information that you furnish 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/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all documents, cancelled checks, auto logs, meals and entertainment substantiation 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 or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax 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 otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The firm may from time to time, and depending on the circumstances, use third party service providers in serving your account. We maintain internal control policies, procedures and safeguards to protect the confidentiality of your personal information.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. The IRS will not accept estimates especially for auto mileage. If there is no auto log and you are audited deductions will be lost and penalties will be charged. 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 completion of the returns and before the returns will be electronically filed.

You will be provided with a copy of your tax return and your original records will be returned to you. If you require additional copies of your return after initial copy is received a fee of \$15 per copy will be charged. This fee is to cover office expenses.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office. If there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so just below your signature and printed name at the end of this letter.

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

Very truly yours,
Melucci, Bissonnette & Company, Ltd.

Accepted By: _____
Signature _____ Print Name _____ Date _____

Best contact phone number _____

Comments or additional requests: