

GEORGE ELLIS REDFORD, IV

CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL CORPORATION

2573 HOMEVIEW DRIVE
RICHMOND, VIRGINIA 23294

Telephone: (804) 273-9742

FAX: (804) 346-4833

2018 FORM 1040 (INDIVIDUAL INCOME TAX RETURN) ENGAGEMENT LETTER

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, including 2019 estimated tax payments, if applicable, from information that you provide to us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We may provide 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.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge, and that your expenses for meals, travel, business gifts, charitable contributions, dues and memberships, and vehicle use are supported by records as required by law. You represent that you have disclosed to us all foreign bank and financial accounts in which you have either an interest, or over which you have signature authority, along with the maximum total value of such accounts during 2018. You represent that you have disclosed to us all reportable and listed transactions in which you were a participant during 2018. A list of these can be found on the Internal Revenue Service website www.irs.gov. It is your responsibility to provide all of the information required for the preparation of complete and accurate returns. 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 returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign them for filing with the taxing authorities.**

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. However, should we find any irregularities or unusual items, we will bring them to your attention. We will render such accounting and bookkeeping assistance as is deemed necessary for preparation of the income tax returns. If we discover any errors or omissions on a prior year return, we will bring them to your attention.

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 filing deadline for the 2018 federal tax return is Monday, April 15, 2019. In order to meet this filing deadline, the information needed to complete the return should be received in this office as soon as possible. We will make every effort to have the return ready by this date. If necessary, an automatic extension will be filed that will extend the due date to October 15, 2019. If an extension is required, **any tax due with this return must be paid with that extension. Any amounts not paid by the original filing deadline may be subject to interest and late payment penalties.**

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 adjustments proposed by the examining agent are subject to certain rights of appeal. In the event of such governmental tax examination, we will be available, upon request, to represent you under a separate engagement letter for that representation.

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 and date the enclosed copy of this letter in the space indicated and return it to our office. Additionally, if there are other tax returns you expect us to prepare (such as dependent, gift, personal property, and/or business license returns), please inform us by making note of them in the additional space provided below.

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

Very truly yours,

George Ellis Redford, IV, CPA

Signature: _____

Printed Name: _____

Date: _____

Comments or additional requests: _____
