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**2018 FORM 1041 (FIDUCIARY INCOME TAX RETURN) ENGAGEMENT LETTER**

Dear Client:

This letter is to confirm and specify the terms of our engagement for the fiscal year beginning in 2018, 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 the 2018 federal and requested state fiduciary income tax returns from information that you will 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.

**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 same 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](http://www.irs.gov). It is your responsibility to provide all 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 fiduciary 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 the fiduciary 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 a 2018 *calendar year* federal tax return is April 15, 2019.** (NOTE: Fiscal year estate returns are due 3 ½ months after the fiscal year-end.) 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 your return ready by this date. If necessary, an automatic extension will be filed that will extend the due date to September 30, 2019. (NOTE: Fiscal year extensions are for a period of 5 ½ months from the original due date.) **If an extension is required, any tax that may be 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 these penalties, please contact us.

The 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 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 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*

Fiduciary Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Fiduciary Title: \_\_\_\_\_ Date: \_\_\_\_\_

Comments or additional requests: \_\_\_\_\_

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