

## **2017 ENGAGEMENT LETTER**

Thank you for choosing me to assist you with your 2017 taxes. This letter confirms the terms of our engagement and outlines the nature and extent of the services I will provide.

I will prepare your 2017 federal and state income tax returns. I will depend upon you to provide the information I need to prepare complete and accurate returns. I may ask you to clarify some items but will not audit or otherwise verify the data you submit. Worksheets are available on this website to help you collect the data required for your return. The worksheets will help you avoid overlooking important information. By using the appropriate sheets for your situation, you will contribute to efficient preparation of your returns and help minimize the cost to you.

I will perform accounting services only as needed to prepare your tax returns. My work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. I will, of course, inform you of any material errors, fraud, or other illegal acts I discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call me if you have concerns about such penalties.

Should I encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, I will outline the reasonable courses of action and the risks and consequences of each. I will ultimately adopt, on your behalf, the alternative you select.

My fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Payment is due and payable upon presentation of the completed return.

I will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. You should retain records for 4 years (7 years for businesses). I will retain copies of your records and my work papers for your engagement for seven years, after which these documents will be destroyed.

My commitment to prepare your 2017 tax returns will conclude with the delivery of your completed returns and acknowledgments of acceptance from the IRS and all states filed. If you have not selected to e-file your returns with me, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign and date this letter in the space indicated and return it to me with your tax information.

I appreciate your confidence in me. Please call 320-396-3547 or e-mail me at [patrice@degraytaxes.com](mailto:patrice@degraytaxes.com) if you have any questions.

Sincerely,

  
Patrice R. DeGray, E.A.

Accepted By:

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**Taxpayer Signature**

**Spouse Signature**

**Date**