

This letter is to confirm and specify the terms of Emerging Business Partners' engagement with you and to clarify the nature and extent of the service the firm will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom tax returns are prepared to confirm the following arrangements.

We will prepare your 2017 federal and state income tax returns from information that you will furnish. **We do not prepare Estate Tax Returns. If your spouse has passed, it may be necessary to file such a return in order to protect your future interest.** Please ask us for a referral. 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.

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.** Any and all forms, schedules, and worksheets prepared apply solely to this tax return and the client named in the heading and his or her spouse.

Our work in connection with 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 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.

Please note that if you have financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, with an aggregate value over \$10,000, at any point during the year, you have additional reporting requirements separate from your income tax filing.

The filing deadline for the 2017 income tax return is April 18, 2018. In order to meet this filing deadline, the information needed to complete the return should be received no later than March 24, 2018.

If an extension of the time is required, any tax that may be due with this return must be paid with that extension. Any amounts not paid by the filing deadline are subject to interest and late payment penalties when those amounts are actually paid.

Client

Date

*Please be aware, due to new ever stricter privacy laws, we cannot fax copies of your tax returns to your banks etc.....