



Dear Client,

Thank you for selecting Jason R Wilson CPA to assist you with your tax preparation. This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

INCOME TAX RETURN ENGAGEMENT LETTER

We will prepare your 2018 Federal, Ohio and City and School District (if applicable) income tax returns you request using information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit.

It is your responsibility to provide information required for preparation of complete and accurate returns. You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of your returns to a taxing authority. You are responsible for your returns, so you should review them carefully before you sign them.

Our work will not include any procedures to discover defalcations or other irregularities. The only accounting or analysis work we will do is that which is necessary for the preparation of your income tax returns.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, we will apply the "more likely than not" reliance standard to resolve such issues. You agree to honor our decisions regarding the need to make protective disclosures in your returns.

Penalties can be imposed on you for failing to disclose participation in "reportable transactions," that is, certain arrangements the IRS has identified as potentially abusive. We will insist that all such transactions be properly disclosed. The law also imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, please let us know.

Tax returns are subject to audit by the taxing authorities. If your returns are audited, you may be required to furnish documents to the taxing authorities to substantiate information you provided and that we reported on your return. If your returns are selected for audit, we would be pleased to represent you; however, representation services are not included in our fee for tax preparation and require a separate letter of engagement. In this regard, remember to retain backup documents for your tax return for at least seven (7) years after the returns are filed. We will return all the original source documents provided to us. We routinely keep scanned images of some supporting documents, but are not the custodian of your records and you cannot rely upon us to maintain support for your tax return - that is your responsibility. By accepting the return, you acknowledge the return of all original source documents. The working papers and files of our firm are not a substitute for your original books and records.



Our fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expenses and/or value received. If additional information is received after the return has been prepared, an additional fee may be incurred. Due to the complexity of the new Tax Cuts and Jobs Act (TCJA), additional time is to be expected to prepare your returns.

Due to IRS and state regulations, tax practitioners are required to verify that bank routing and account numbers are accurate before the federal and state returns are electronically filed. We are also required to have a copy of a current driver's license or state ID for the primary taxpayer and spouse.

EVERY YEAR. WE NEED A NEW COPY OF A VOIDED CHECK YOU WISH TO USE AND A COPY OF THE PRIMARY TAXPAYER AND SPOUSE'S DRIVER'S LICENSE/ STATE IDENTIFICATION BEFORE YOUR TAXES ARE PREPARED

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign and return it our office. We appreciate your confidence in us. Please call if you have questions.

Sincerely,

Jason R Wilson CPA

Do you own a business/farm/rental property? Yes ___ No ___

If yes, did you make any payments in 2018 that would require you to file Form(s) 1099?

Yes ___ No _____

If yes, did you or will you file all required Forms 1099? Yes ___ No ___

** Jason R Wilson CPA can prepare these and any other tax forms you may need.

Did you make any estimated payments (Federal, State, City, and School District) in 2018? Yes ___ No ___

If yes, please list the payments and attach to this form. Please refer to the Tax Checklist on our website.

Did you have health insurance for each dependent listed on your return for every month in 2018?

Yes ___ No ___ If so, please provide form 1095A, B or C that you would have received in the mail.

(Both husband and wife must sign for preparation of joint returns)

Accepted By: (Taxpayer) _____ Date: _____

Please also print your name here _____

(Spouse) _____ Date: _____

Note: Payment is expected and due when your returns are finished, picked up or released for electronic filing.



Please bring this form with you when you deliver your tax information to the office.



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