

## CLIENT ENGAGEMENT LETTER (REQUIRED)

I have engaged Melissa F Hill CPA PC to prepare Federal income tax returns:

Individual Taxpayer(s)

Name(s):

Corporation / LLC / Partnership

Name(s):

I understand that it is my responsibility to provide MELISSA F HILL CPA PC with all of the required information in order to complete my tax returns. In that regard, I state that, to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding all of my income, including the Forms W-2, 1099 and written summaries, to MELISSA F HILL CPA PC I understand that it is my responsibility to provide all necessary information to complete the return(s). I will retain for a minimum of seven years all documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my return.
2. I have provided true, correct and complete information regarding amounts claimed as tax deductions, and have maintained written documentation supporting all deductions, including calendars, logbooks and receipts. I understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law and other supportable positions, MELISSA F HILL CPA PC will use professional judgment in resolving the issues. I understand that MELISSA F HILL CPA PC will follow whatever position I request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS or state tax authorities should later contest the position I request, there may be an assessment of additional tax plus interest and penalties. I further understand that MELISSA F HILL CPA PC will have no liability for such additional taxes, penalties or interest.
3. I understand that taxing authorities may examine the return(s), therefore documentation should be retained to support the information I provide to MELISSA F HILL CPA PC especially business travel and entertainment deductions, business use percentage of autos and other assets, barter activities, and charitable contributions.
4. I understand that MELISSA F HILL CPA PC will not verify any information I provide, however MELISSA F HILL CPA PC may require clarification or additional information, and that MELISSA F HILL CPA PC will not be responsible for disallowed deductions or the inclusion of additional unreported income or any resulting taxes, penalties, or interest.
5. I understand I will be charged an additional fee if MELISSA F HILL CPA PC is asked to assist or represent me in a tax examination or inquiry. I understand that, in the event of preparer error, I am responsible for additional tax and any interest that may be due, and the extent of MELISSA F HILL CPA PC's responsibility is to pay any penalty the IRS or state tax authority may assess due to its error.
6. I will contact MELISSA F HILL CPA PC immediately if I discover additional information that will lead to a change in my return(s), or if I receive any letters from the IRS or state tax authorities.
7. I understand that upon request, MELISSA F HILL CPA PC will put all tax advice in writing. Any unwritten advice may be tentative, incomplete, or not fully reviewed.
8. I understand that my bill from MELISSA F HILL CPA PC is due and payable immediately upon completion of these returns, and that additional services will not be performed until the bill for these services is paid in full. If MELISSA F HILL CPA PC prepares a return for an entity (such as a corporation, LLC, or partnership), I am also responsible to pay for those services. I understand that all outstanding balances must be paid before my returns are prepared. In the event that any bills are not paid, I will pay collection costs including reasonable attorney fees.
9. If there are other services or tax returns that I expect MELISSA F HILL CPA PC to prepare, such as estate, gift, sales and use, fiduciary, property, payroll, or states or cities, I will note them at the top of this letter.
10. I understand that MELISSA F HILL CPA PC is required by law to electronically file all individual tax returns. I will return Form 8879 as well as any additional required forms deemed necessary for electronic processing of the return in a timely manner, as my return cannot be sent to the proper agencies until MELISSA F HILL CPA PC receives the above-mentioned forms.
11. I understand that it is my responsibility to carefully examine and approve my completed tax returns. The terms described in this letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party in writing.

Accepted by:

Taxpayer:

Date:

Spouse:

Date:

Melissa F Hill CPA PC:

Date: