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Tax Year 2018

**SUBJECT: PERSONAL INCOME TAX RETURNS ENGAGEMENT LETTER FOR INDIVIDUAL
INCOME TAX RETURNS FOR THE YEAR 2018 AND FOR FUTURE YEARS**

Dear Client:

This letter is to confirm and specify the terms of our engagement with you 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 your 2018 and each year thereafter, Federal and requested State income tax returns from information you will furnish to us. 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 income tax returns. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

You are responsible for retaining all documents, cancelled checks and other data in support of information and amounts reported on your tax return. Reference to these items may be necessary in the event the taxing authority audits or challenges your return. All of your original records that you provide to us to prepare your tax return will be returned to you after our use. Our working papers, including any copies of your records that we choose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain these working papers and a copy of your tax return for a period of **three (3) years**. After this period expires, these files will be destroyed.

This engagement will not include any procedures designed to detect errors, fraud, theft or illegal acts and you agree that we will have no responsibility to do so. However, we will inform you of any material errors, fraud, theft or illegal acts that come to our attention, unless they are clearly inconsequential.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. In addition, the issues of unreported bartering transactions and documentation for travel, meals, dues and entertainment expenses and the business use of vehicles, cellular phones and personal computers will almost certainly be raised if you are audited by the Internal Revenue Service. By signing and returning this engagement letter to us, you represent that you have informed us of all bartering transactions and that you are aware of and have complied with the requirements for documenting the deductions claimed on your return.

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Our fee for these services will be based on our standard hourly rates. All invoices are due and payable upon presentation.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

If you agree with the terms of this engagement letter, please sign and date this letter in the space indicated and return it to us. However, if there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so at the end of this letter.

We appreciate this opportunity to work with you and look forward to a long and mutually beneficial relationship. If you have any questions or need additional information, please do not hesitate to call.

Sincerely,

C. O. McCawley, Jr., CPA, LLC

AGREED TO AND ACCEPTED:

The foregoing is in accordance with my understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.

PRINT NAME(S) AS THEY ARE TO APPEAR ON THE TAX RETURNS:

SIGNATURE

DATE

SIGNATURE

DATE