

Winfree & Associates, Inc.  
692 Hill Road North  
Pickerington, Ohio 43147  
614-837-8291

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**Tax Client Name (print)**

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**Tax Spouse Name (print)**

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 2017 federal, state, and city income tax returns from information which 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. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You must retain all the documents, cancelled checks and other data that form the basis of income and deductions, for no less than 7 years. 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.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render only such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

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.

Please note that any person, or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts, having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.U. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax forms and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.

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, for a fee, and will render additional invoices for the time and expenses incurred.

In the interest of facilitating our services to you, we utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal, we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the client portal can be terminated at our discretion or if you notify us in writing of your desire to terminate services. All confidential information sent to you, or third parties (at your direction), will be done through the client portal. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of those communications once they have been sent and consent to our use of these devices during this engagement. The portal is to be used for the transfer of documents to and from our firm, but this is **not** to be considered a **permanent** holding place for your tax documents. We will notify you prior to terminating any documentation.

Our fee for all services will be based upon the amount of time required at standard billing rates plus, out-of-pocket expenses. Payment for our services will be due when tax returns are picked up. Unless prior arrangements have been made for an ACH payment plan, all completed tax returns will not be released without payment for services and any outstanding balances. If you wish to have the completed tax returns mailed to you, payment will need to be received prior to mailing.

After 60 days, if your account has an outstanding balance, Winfree & Associates has the ability to transfer your account to a collection agency. You are fully responsible for all service charges, collection fees, legal fees, and/or court costs, and these costs will be added to your total outstanding balance.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Winfree & Associates, Inc.

**Accepted By:** \_\_\_\_\_

**Date:** \_\_\_\_\_