

Dear \_\_\_\_\_:

I appreciate the opportunity to work with you and to advise you regarding your income tax. I pledge to give your tax situation my utmost professional attention. To ensure a mutual understanding between us, I am setting forth the pertinent information about the services which I propose to render for you.

I will prepare your federal and state income tax returns, and your federal and state estimated income tax vouchers (if necessary) from information which you will furnish to me. I will make no audit or other verification of the data you submit; although, I may need to ask you for clarification of some of the information. I may furnish you with an organizer to guide you in gathering the necessary information for me. Your use of the organizer will assist me in the completion and accuracy of your returns.

All the information you submit to me will, to the best of your knowledge, be correct and complete, and will include all income, deductions and other data necessary for the preparation of your income tax returns. You are responsible for keeping the necessary records of your deductions and any business and personal use of property.

You have the final responsibility for the income tax returns and the timely filing thereof. You should review the returns carefully before you sign and file them.

My fee for these services will be based upon the amount of time required and the relative complexity of your returns. This is based upon the information disclosed to me during the interview. If additional information is disclosed that materially affects the amount of time to complete the tax return then the fee will be increased.

All invoices are due and payable upon presentation.

Your returns may be selected for review by the taxing authorities. In the event of such government tax examination, I will be available upon request to assist you, and will render additional invoices for the time and expenses incurred.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated. I will enclose a copy of this letter for your files.

Thank you for the confidence and trust you have placed in me.

Sincerely,

Leonard D Rea EA

Accepted by: \_\_\_\_\_

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