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This letter will confirm our understanding of the arrangements for preparing your income tax returns. I will prepare your Federal and California income tax returns for 2017 from information you furnish. I will not audit or otherwise verify the data you submit, although I may ask you to clarify some of it or supply me with additional information. Generally, I will rely on your representation that you have maintained the documentation required by law to support the information you provide. I do not use outside third parties for preparation of your tax returns, I use my software supplier to transmit electronically filed returns.

It is your responsibility to provide me with all the information required for the preparation of complete and accurate tax returns. You should retain all documents, canceled checks and other data that substantiates your deductions, as they may be necessary to prove the accuracy and completeness of your returns to a taxing authority. You have the final responsibility for your income tax returns and, therefore, you should review them carefully before signing and filing.

I am required to determine that you have met the recordkeeping requirements to substantiate certain types of deductions for home office, travel, meals, business entertainment and gifts and "listed" property, in that regard, by signing this letter and completing my attached questionnaire you acknowledge you have maintained the properly written records if applicable to you.

Your returns may be selected for review or audit by taxing authorities, and any proposed adjustments are subject to certain rights of appeal. In the event of an examination, I am available, upon request, to represent you. Fees for this additional service will be communicated to you in a separate letter of arrangement.

I will use my professional judgment in preparing your returns. Whenever I am aware that an applicable law is unclear, or that there are conflicting interpretations of the law, I will explain the possible positions which may be taken on your return. I will adopt whatever position you request on your return so long as it is consistent with the codes and regulations and interpretations which have been promulgated. If a taxing authority should later contest the position taken, there may be assessment of additional tax plus interest and penalties, for which I assume no liability.

I am responsible for preparing only the returns listed above. Although I am available to provide you with tax planning advice, I am not obligated to do so unless you specifically request it. My policy is to put all tax planning advice in writing. Therefore, you should not rely on any unwritten advice as it may be tentative and not fully reviewed. You may also be required to make estimated tax payments due to unanticipated increases in income, or file employment related returns for household employees, gift tax returns or foreign bank and financial reporting (FBAR finCEN). Failure to timely file FBAR by October 15, 2018 and filed through BSA e-filing system and not included in this return, as well as failure to include Statement of foreign financial assets with this return, can result in harsh civil and criminal penalties. You have been made aware of foreign asset reporting (and have included worldwide income), and 1099 filing, estimated tax and other tax obligations as noted in this paragraph and my tax preparation fee and this letter does not cover those services. I can discuss those obligations with you if you so desire. You are required to have qualified health insurance and report this on your return. I am not able to determine if your health insurance is a "qualified" plan, you will need to confirm with your health insurance provider or advisor if you are unsure.

I must receive all information to prepare your returns by Monday, March 26, 2018 to ensure that your returns will be completed in time to file by April 15, 2018. If I have not received all your information by March 26, 2018 and your return is not completed by April 15, 2018, you may be subject to late filing or late payment penalties plus interest. I do not file tax return extensions unless specifically requested to do so. If an extension of time to file is required, I will use the information available to me at the time to prepare an extension. An extension, however, only provides you with an extension to file the returns, not to pay the tax. I may not be available after April 15 until late May/early June 2018.

The cost of preparing your tax returns is based on a fee schedule and the number of forms required to be filed. Obviously, the more complex the return requiring more forms and schedules, the higher the cost. The fee schedule was based on typical times to gather your data in meetings, correspondence, e-mails, or telephone conversations, and fully consider the myriad of choices throughout the return preparation process, and my standard billing rate of \$285 per hour. The fee for preparing your income tax returns does not include responding to inquiries or examination by taxing authorities, tax planning, tax projection calculations, or any other correspondence that I may write on your behalf. The minimum fee for preparing your returns is \$375, and payment is due upon delivery of the completed returns to you, or prior to my electronically filing the return. A copy of your tax returns is provided as part of my fee; any additional copies will be provided for an additional charge. Your returns are prepared by me to submitted to you electronically and to be filed electronically with the taxing authorities upon your review and authorization, if you require a paper copy of your returns or paper filing there is an additional charge of \$75.00

If the above sets forth your understanding, please sign and date this letter (if a joint return, only one spouse needs to sign).

Sincerely,
Cynthia A. Wilkinson

Approved by: _____ Date: _____