

1040 INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

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 2017 federal and resident state income tax returns from information that you will furnish us. The returns will be prepared based on the laws in effect at the time of preparation. We are not responsible for any retroactive law changes made by the federal or state governments after the returns have been prepared. 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. Questionnaires and/or worksheets to guide you in gathering the necessary information are available on our website. Your use of such forms will assist in keeping pertinent information from being overlooked. For more information visit www.lscottcpas.com.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks, logbooks, receipts and other data that form the basis of income and deductions as required by law. 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 or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. You understand that we will not audit or otherwise verify any information, that we may require clarification or additional information, that we are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.

We will use professional judgment in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The filing deadline for the tax return is April 17, 2018. In order to meet this filing deadline, the information needed to complete the return should be received by us no later than **March 20, 2018**.

We do not guarantee completion of your return by the April 18, 2018 deadline if your complete information is received by our office after **March 20th**.

If an extension of the time is required, any tax that may be due with your return must be paid with that extension. Any returns in our office that cannot be completed by the filing deadline will be extended. **Extensions must otherwise be requested as we cannot file an extension without your permission and requesting one. There is a minimum fee of \$45.00 for an extension.** If calculations are required for extension payments they will be billed in addition to our return preparation fees. Any amounts not paid by the filing deadline are subject to interest and late payment penalties when those amounts are actually paid.

Your returns may be selected for examination or inquiry (notices) 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, inquiries or notices, we are available upon request to represent you and will render additional invoices for the time and expenses incurred. You understand that in the event of preparer error, you are responsible for the additional tax and interest that may be due, but that the extent of our responsibility is to pay any penalty that the IRS or engaged state revenue departments may assess.

At times you may wish to communicate with Landon C. Scott, PLLC via e-mail. By signing this Engagement Letter you authorize us to transmit confidential information, including, but not limited to, tax and financial data over the internet. You, as the individual and authorized signer, accept the inherent risks associated with sending data via e-mail. You agree that Landon C. Scott, PLLC is not liable for any damages that may result from those inherent risks associated with sending confidential information via e-mail pursuant to this authorization including, but not limited to, interception by a third party or unintentional inclusion of an authorized recipient.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office. You may return this letter with your tax information. However, if there are other tax returns you expect us to prepare, such as gift and/or sales tax, please inform us by noting so just below your signature at the end of this letter.

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

Sincerely,

Landon C. Scott, PLLC

Signature: _____

Print Name: _____

Date: _____

Email address: _____

By providing your email address you are authorizing us to communicate with you based on the terms of our "E-mail Authorization Form" document referenced on our website www.lscottcpas.com.

Comments or additional requests:

DIRECT DEPOSIT INFORMATION

Please provide a VOIDED CHECK if you would like your refund direct deposited into your savings or checking account. It is not necessary to provide one if there has not been any changes and you provided one last year.

Please indicate which forms you wish for us to prepare in addition to the Federal return:

Minnesota Property Tax Refund and Renter Refund	
Wisconsin	
Other (Please list)	
Other (Please list)	

ESTIMATED TAX PAYMENTS

	Federal		State	
	Yes	No	Yes	No
Did you make any estimated tax payment?				

ADDITIONAL QUESTIONS

	Yes	No	N/A
Do you have any foreign bank accounts, trusts, or real estate? This does not pertain to individual stocks, mutual funds or brokerage accounts.			
Do you have all information necessary to back up charitable deductions being claimed such as canceled checks, credit card statements and letters from charities for contributions greater than \$250.00.			

AFFORDABLE CARE ACT

	Yes	No	Partial
Everyone on the tax return was covered by health insurance all year?			
Did you purchase your insurance on the Market Place exchange? If so, you must provide us with Form 1095-A, Health Insurance Marketplace Statement.			

IRS IDENTITY PROTECTION PIN

Did you receive an Identity Protection PIN from the IRS (Letter 4869CS) as a victim of Tax ID Theft?

The Identity Protection PIN is a six-digit Identity Protection Personal Identification Number, or IP PIN, provided to those victims of tax-related identity theft who have had their identities verified by IRS and is intended to help avoid delays in processing the taxpayer's federal returns. A taxpayer who receives IRS Letter 4869CS, providing them with an IP PIN, must follow the instructions provided when preparing the return. This IP PIN will be used to clearly identify the return as belonging to the correct taxpayer when that taxpayer has previously been identified as a victim of identity theft. If an individual fails to enter, or provide their IP PIN for inclusion in their return, processing of the return could be delayed and paper filing may be necessary. Each Identity Protection PIN can only be used once. The IRS will send a new IP PIN in mid-December for three years after the identity theft; or longer if your IRS account shows you're still an identity theft victim.