# Christina H. Wagoner, CPA, PLLC

P.O. Box 689

Jefferson, NC 28640

Phone (336) 846-5100

Dear Client:

Thank you for choosing Christina H. Wagoner, CPA, PLLC, to assist you with your 2018 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of services I will provide.

I will prepare your 2018 federal and state income tax returns from the information which you will furnish to me. I may ask you to clarify some items but will not audit or otherwise verify the data you submit. I may furnish you with questionnaires, worksheets, or an organizer to guide you in gathering the necessary information.

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, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of 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.

My work in connection with the preparation of your income tax returns does not include procedures designed to find defalcations or other irregularities. I will render such accounting and bookkeeping assistance as is determined to be necessary for preparation of income tax returns. I 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.

The law imposes various penalties when taxpayers underestimate their tax liability. Please call me if you have concerns about such penalties.

My engagement to prepare your 2018 tax returns will conclude with the delivery of the completed returns to you (if paper filing), or your signature and subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax return documents carefully before signing them.

I will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documentation, cancelled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. I will retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

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

My fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us.

I appreciate this opportunity to work with you. Please call if you have questions regarding this letter.

Sincerely,

Christina H. Wagoner, CPA, PLLC

(Both spouses must sign for preparation of joint returns.)

Accepted By:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Taxpayer

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Spouse (if applicable)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date