

IMPORTANT 2017 Tax Season Information Letter

It's that time of year again...tax time!

No appointment is necessary for most of you. However, we do request that you call the office to request a drop off date.

You may deliver your tax documents via:

- Mail: 5503 Muddy Creek Road, Suite 3, Churchton, MD 20733
- Drop Off: 5503 Muddy Creek Rd, Suite 3, Churchton, MD 20733. Place documents in a sealed envelope. Documents may be inserted in the mail slot on the side door if the building is locked. The office will be open the following days/hours for drop off only:
 - Monday 9 am -11 am
 - Tuesday 12 pm – 2 pm
 - Wednesday 9 am -11 am
- Portal: Securely upload your documents to your secure client portal. Be sure the use the 'Send to Accountant' folder.

The following items are **required** before your tax returns will be prepared:

- Completed** and **Signed** Organizer with supporting documents.
- Signed** Engagement Letter
- Picture identification** of the officer signing the return, if not previously provided
- Any tax notices sent to you by the IRS or other taxing authority
- Copies of your income tax returns for the last 2 years, if not prepared by our office

Your completed tax package will be provided electronically. If a paper copy is preferred, please notify our office. Paper copies will be delivered via Priority Mail.

Please note that we will have special office hours for the upcoming tax season. Please be sure to join our email list for up to date information. If you have any questions at all, please contact us at 443-203-9191.

Sincerely,



Michele L. Etzel, CPA

Bayside Accounting Services, LLC

Privacy Policy

Your privacy is important to us. Please read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation

- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

2017 TAX RETURN PREPARATION LETTER OF ENGAGEMENT

January 1, 2018

Dear Client:

1. We are pleased to confirm our understanding of the arrangements for your income tax returns. This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. **Please read this letter carefully** because it is important to both our firm and you that you understand what you can and cannot expect from our work. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare the return from information which you will furnish to us. It is your responsibility to provide all information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3rd party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rate of \$125, billed in 1/4 hour increments.

TAX PREPARER RESPONSIBILITIES

3. We will prepare your **2017** and only your **2017** Federal and _____ business entity Income Tax Returns and the related Federal and State income tax return schedules from information you furnish to us. We will not audit, review, compile, or otherwise verify the data you submit although we may ask you to clarify some of the information. Our fee to prepare an individual federal and state tax returns will be based upon our per form fee schedule plus any hourly charges incurred as discussed in number 2 above. We are not responsible for returns prepared by other preparers. *If you have a taxable activity in a state/city other than that specifically listed, you are responsible for providing our firm with all information necessary to prepare an additional applicable state(s) or local income tax returns as well as informing us of the applicable states. We will prepare only those state/city returns specifically listed above.*

4. We are responsible for preparing only the specific business income tax forms for the specified reporting agencies listed in this letter. Any other required services, forms or other actions on our part require a separate engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) of which you have requested in the paragraph above. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state filings are required.

TAXPAYER RESPONSIBILITIES

5. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a 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). Failure to disclose the required information to the US Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this form. ***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 related 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.***

6. If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen114 required by the US Department of the Treasury on or before April 15th of each tax year. US Citizens are required to report worldwide income on their US Tax Return.

7. In addition, currently the IRS, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned US Corporation or foreign corporation engaged in a US trade or business (Form 5472); US transferor of property to a foreign corporation (Form 926); and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with aggregate value exceeding \$50,000 (Form 8938). Therefore, if you fall into one of the above categories you may be required to file one of the above listed forms. Failure to timely file may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

8. You acknowledge that you have reported all **2017** income you received including barter, crypto-currency, consumer-to-consumer activity, cash based revenues and all other income whether received in-person, in-kind, or electronically.

OTHER ITEMS

9. If you have not separately purchased our 'Audit Defense' plan for the 2017 tax year, our fee does not include responding to inquiries or examination by taxing authorities or 3rd parties. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. Please do not respond to or click any links from emails purportedly from the IRS. The IRS never initiates correspondence via email and any such emails are attempts to steal your identity. Additionally, in order to protect your identity, we will verify your ID, birthdate and social security number when you call or visit our office.

10. It is your responsibility to maintain the documentation necessary to support the data used in preparing your returns, including but not limited to the auto, travel, entertainment, and related expenses, and the required documents to support charitable contributions for 3 years from the filing date. If you have any questions as to the type of records required, please ask us for advice in this regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for the resulting taxes, penalties, and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K-1's, 1099-s, 1098-s, and receipts and similar items. **We WILL NOT automatically file tax extensions.** You must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. **We must receive your tax documents by February 22nd** in order to complete your return in a timely manner and information received after this date will cause your return to be extended and completed after the March 15th due date. Failure to file an extension may make you subject to various penalties and interest. Furthermore, if your return is extended, it does not relieve you from paying any tax due. Failure to pay any tax due with the extension or failure to pay estimated tax payments may make you subject to various penalties and interest.

11. We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g. tax agencies and courts) we will explain the possible positions that may be taken on your return. We will adopt whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Client Initials _____

12. New privacy laws were established by the IRS effective January 1, 2009 and we are now prohibited from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these new regulations we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls to protect client confidentiality and maintain data security.

13. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a 3rd party, such as a lending institution, a friend, or a business associate.

14. It is our policy to keep records related to this engagement for 3 years after which they are destroyed. *However, we **do not** keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.* Prior to each tax filing season we send client organizers to most of our clients as a convenience to assist them with gathering their tax information. If you move, please notify us or we will send the organizer to the address we used on your prior year's tax return.

15. 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. All confidential information sent to you or 3rd parties (at your direction), as well as the portal, will be password protected. While we 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 unauthorized interception of these communications once they have been sent and consent to your use of these devices during this engagement.

16. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors and accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. We will not advise you regarding the economic viability or consequences of an investment or whether or not you should or should not make a particular investment.

17. Payment in full is due upon delivery of completed returns. Completed paper returns will not be delivered and e-filed returns will not be transmitted until full payment has been received by our office.

18. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

19. Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this agreement shall have been deemed to have been entered into at the Accountant's office located in Anne Arundel County, Maryland, USA and Anne Arundel County, Maryland, USA shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Maryland.

20. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended 3rd party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any


Client Initials _____

person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits or communication of confidential or proprietary information.

21. While we are, of course, available to provide you with tax and business planning services, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put in writing for you.

22. We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect. Thank you for the opportunity to be of service. If you have any questions, contact our office at 443-203-9191.

Sincerely,


Michele L. Etzel, CPA
Bayside Accounting Services, LLC

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

Accepted By:

Officer Name (Print)

Officer Signature

Business Name (Print)

Date

C Corporation Tax Organizer

Use a separate organizer for each C corporation

C Corporation General Information

Legal name of C corporation		EIN#	-
C corporation address <input type="checkbox"/> (check if new address)			
Date incorporated	State of incorporation	Corp. state residence	
Tax Matters Individual	Title	Phone ()	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation have a change of business name during the year?		
Principal business activity			
Principal product or service			
<input type="checkbox"/> Yes <input type="checkbox"/> No	Was the primary purpose of the corporation's activity to realize a profit?		
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is the corporation a Personal Service Corporation (PSC)?		
Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)			
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does the corporation file under a calendar year? (If no, what is the fiscal year?)		
\$	Total assets of the corporation at the end of the tax year. If there are no assets at the end of the tax year, enter 0.		
New Clients	<ul style="list-style-type: none"> • Provide a copy of the Articles of Incorporation, bylaws, and any corporate resolutions. • Provide a copy of the depreciation schedules for book, tax, and AMT, and copies of tax returns for last two years, including state returns. 		

C Corporation Specific Questions

<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation hold an annual meeting with shareholders with a record of minutes maintained?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is the corporation a subsidiary in an affiliated group or a parent-subsiary controlled group?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is any shareholder in the corporation a disregarded entity, a partnership, a trust, an S corporation, or an estate?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did any foreign or domestic corporation, partnership, trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not already included in a listing of affiliated groups?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership or in the beneficial interest of a trust?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or the total value of all classes of the corporation's stock?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation dispose of more than 65% of its assets in a taxable, nontaxable, or tax deferred transaction?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation receive assets in a property-for-stock nontaxable exchange in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	At any time during the year, did the corporation have an interest in, or signature authority over a financial account in a foreign country?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Was there a distribution of property or a transfer (by sale or death) of a shareholder interest during the tax year?				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does the corporation satisfy the following conditions? <ul style="list-style-type: none"> • The corporation's total receipts for the tax year were less than \$250,000. • The corporation's total assets at the end of the tax year were less than \$250,000. 				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation pay \$600 or more to any individual? If yes, include a copy of Form 1099-MISC for each.				
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation use any vehicles for business us? If yes, include total business miles for each vehicle.				
	<table border="0"> <tr> <td>Vehicle</td> <td>Total Miles</td> <td>Vehicle</td> <td>Total Miles</td> </tr> </table>	Vehicle	Total Miles	Vehicle	Total Miles
Vehicle	Total Miles	Vehicle	Total Miles		

Principal Shareholders Ownership Information (include additional sheets as necessary)

Name/Title	Tax ID number (SSN or EIN)	Address	# Shares owned at start of year	# Shares owned at end of year	Dividends issued to shareholder during the year	U.S. citizen?

How many shareholders were there on the last day of the year?

Shareholders – Provide the following information for any shareholder who was an officer or 2% or more owner of the corporation during the year

Shareholder/Office name	Wages paid	Health insurance premiums paid	Capital contributions from shareholder	Distributions to shareholder	Shareholder loans to corporation	Loans repaid by corporation to shareholder

C Corporation Balance Sheet

<i>Corporation assets at year end</i>		<i>Corporation debts and equity at year end</i>	
Bank account end of year balance	\$	Accounts payable at year end	\$
Accounts receivable at end of year	\$	Payables less than one year	\$
Loans to shareholders	\$	Payables more than one year	\$
Mortgages and loans held by corporation	\$	Capital stock (<i>preferred</i>)	\$
Stocks, bonds, and securities	\$	Capital stock (<i>common</i>)	\$
Other current assets (<i>include list</i>)	\$	Loans from shareholders	\$
Inventories	\$	Retained earnings	\$

C Corporation Income (include all Forms 1099-K received)

Gross receipts or sales	\$	Dividend income (<i>include all 1099-DIV Forms</i>)	\$
Returns or refunds	\$ ()	Capital gain/loss (<i>include all 1099-B Forms</i>)	\$
Gross income from rental property owned by corporation	\$	Other income (loss) (<i>include a statement</i>)	\$
Interest income (<i>include all 1099-INT Forms</i>)	\$		

C Corporation Cost of Goods Sold (only for manufacturers, wholesalers, and businesses that make, buy, or sell goods)

Inventory at beginning of the year	\$	Inventory at the end of the year	\$
Purchases	\$	Materials and supplies used in manufacture or sales production	\$
Cost of labor related to sale or production of goods held for sale	\$		

C Corporation Expenses

Advertising	\$	Legal and professional services	\$
Annual corporation fees	\$	Management fees	\$
Bank fees and charges	\$	Office supplies	\$
Charitable contributions	\$	Organization costs	\$
Cleaning/janitorial	\$	Pension & profit sharing plans – employee	\$
Commissions and fees	\$	Pension & profit sharing plans – shareholder	\$
Contract labor (<i>include Forms 1099-MISC</i>)	\$	Professional education and training	\$
Employee benefit programs	\$	Rent or lease – car, machinery, equipment	\$
Entertainment/business meals (<i>in town</i>)	\$	Rent or lease – other business property	\$
Health care plans – employee	\$	Repairs and maintenance	\$
Health care plans – shareholder	\$	Salaries and wages (<i>include Forms W-2</i>)	\$
Insurance (<i>other than health</i>)	\$	Taxes – payroll	\$
Interest – business credit cards	\$	Taxes – property	\$
Interest – business loans/credit lines	\$	Taxes – sales	\$
Interest – mortgage	\$	Telephone	\$
Internet service	\$	Utilities	\$

Other Expenses – List out type and expense amount

	\$		\$		\$
	\$		\$		\$

Equipment Purchases – Enter the following information for depreciable assets purchased that have a useful life greater than one year

<i>Asset</i>	<i>Date purchased</i>	<i>Cost</i>	<i>Date placed in service</i>	<i>New or used?</i>
		\$		

Equipment Sold or Disposed of During Year

<i>Asset</i>	<i>Date out of service</i>	<i>Date sold</i>	<i>Selling price/FMV</i>	<i>Trade-in?</i>
			\$	

C Corporation Business Credits (if answered Yes for any of the below, please provide a statement with details)

<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation pay expenses to make it accessible by individuals with disabilities?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation pay any FICA on employee wages for tips above minimum wage?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation own any residential rental buildings providing qualified low-income housing?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation incur any research and experimental expenditures during the tax year?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation have employer pension plan start-up costs?	Total number of employees
<input type="checkbox"/> Yes <input type="checkbox"/> No	Did the corporation pay health insurance premiums for employees?	Total number of employees

All Clients – Additional information and documents required

- Provide the business income/financial statements for the year (per books), balance sheet, dividends paid out, estimated tax payments (include amounts and date paid), depreciation schedule per books, and cash reconciliation of all business bank accounts with ending cash balances.
- Provide copies of Form W-3, Form 940, Form 941, Form 1096, Form 1099-MISC (independent contractors), and any state tax filing reports.
- If any shareholders live in a different state or outside the United States, provide details. The corporation may be subject to withholding requirements.

Estimated Tax Payments — Tax Year [REDACTED] 2017

<i>Installment</i>	<i>Date paid</i>	<i>Federal</i>	<i>Date paid</i>	<i>State</i>
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2015 refund?		\$		\$
Total		\$		\$

Tax Return Preparation

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a copy in the future.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities.

Tax Matters Individual

Date

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.