



MCBEATH, FATES & IVERS, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION

## 2015 TAX ENGAGEMENT LETTER-FORM 1040

We appreciate the opportunity of working with you and advising you regarding your income tax. To ensure a complete understanding between us, we are setting forth the pertinent information about the services, which we propose to render to you.

We will prepare your federal and state income tax returns from information, which you will furnish to us. We will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some of the information. You have the primary responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them. **Please note that disclosure of any control of foreign accounts or trusts is mandatory and failure to disclose can result in costly penalties.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to disclose defalcations or other irregularities, should they exist. We will render such accounting and bookkeeping assistance as we find necessary for the preparation of the income tax returns, and will bill you for the time required.

We will review your return for issues raised by the facts you present, and where tax law is unclear, or where there may be conflicts between various interpretations by taxing authorities and regulators, we will review these items with you. We will use our judgment and perform research where necessary to resolve such issues. We will sign a return as a preparer when we are satisfied that each position taken on the return would more likely than not be sustained on its merits, or that there is a reasonable basis for that position and it is disclosed to the I.R.S.

As required by United States Treasury Regulations relating to practice before the Internal Revenue Service, any tax advice contained in communications with us is not intended to be used, and cannot be used, for purposes of (i) avoiding penalties imposed under the United States Internal Revenue Code or (ii) promoting, marketing or recommending to another person any tax-related matter. Such recommendations are confidential information, intended only for use by you as the intended recipient. You are hereby notified that any dissemination, distribution or copying of these communications is strictly prohibited.

All deductions and other information must have supporting documentation, and we assume that you have and will retain all supporting documents. Your returns, of course, are subject to review by the taxing authorities. If your return is selected for examination, it is our understanding that you are solely responsible for providing documents and other substantiation to the taxing authorities. In the event of such government tax examination, we will be available upon request to represent you at an additional fee at our standard hourly rates then in effect.

(OVER)

# MFI MCBEATH, FATES & IVERS, P.C.

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We will bill you based upon our standard billing rates. All fees will be due and payable upon completion of the returns.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated.

McBeath, Fates & Ivers, P.C.

**Were you (your spouse and dependents, if applicable) covered by health insurance for the entire year?**

YES       NO (Please provide details)

**\*\*\*\*\*PLEASE SIGN, DATE, SUPPLY EMAIL ADDRESS AND RETURN\*\*\*\*\***

**ACCEPTED BY:** \_\_\_\_\_ **DATE:** \_\_\_\_\_  
(Taxpayer)

**ACCEPTED BY:** \_\_\_\_\_ **DATE:** \_\_\_\_\_  
(Spouse, if applicable)

**E-MAIL** \_\_\_\_\_