

January 2017

Subject: Preparation of Your 2016 Tax Returns

Thank you for choosing Terri L Whittington CPA to assist you with your 2016 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services I will provide.

I will prepare your 2016 federal and state income tax returns. I will depend on you to provide the information I need to prepare complete and accurate returns. I may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is available upon request. Please email [terri@terriwhittingtoncpa.com](mailto:terri@terriwhittingtoncpa.com) should you need an Organizer sent to you.

I will perform accounting services only as needed to prepare your tax returns. My work will not include procedures to find defalcations or other irregularities. Accordingly, my engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. I will, of course, inform you of any material errors, fraud, or other illegal acts I discover.

Should I encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, I will outline the reasonable courses of action and the risks and consequences of each. I will ultimately adopt, on your behalf, the alternative you select.

The tax preparation fee will be based on the time required at standard billing rates plus out-of-pocket expenses. **NO RETURN WILL BE COMPLETED UNTIL PAID IN FULL.**

I will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled 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.

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 me along with your tax documents.

I appreciate your confidence in me. Please call 336.668.3588 or email me at [terri@terriwhittingtoncpa.com](mailto:terri@terriwhittingtoncpa.com) if you have questions.

Sincerely,

Terri L Whittington, CPA

Accepted By:

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Spouse

\_\_\_\_\_  
Date