

2018 Business Engagement Letter

The following is a partial list of services available from Corwin & Jenkins CPAs, Inc. We hope to better meet your expectations by clearly identifying the particular services to be provided and their frequency, for the calendar year 2018, fiscal years beginning in 2018, and/or the 2018 calendar year on certain tax reporting items.

None of the services can be relied on to detect errors, fraud, or illegal acts that may exist. However, we will inform you of any material errors, fraud, and/or illegal acts that come to our attention, unless they are clearly inconsequential.

We have indicated the tax services that we expect to provide. Please review the information below and **cross-out** any tax services you **DO NOT WANT** us to perform, otherwise we will assume we are to perform the tax services as required. In order to carry out this function it will be necessary for you to provide us with items requested on the enclosed "2018 Business Checklist."

Business Tax Services (if Applicable):

- Federal Income Tax Returns
- City Net Profits
- Unclaimed Funds
- 1099s
- Commercial Activity Tax
- Estimated Federal Taxes (if Required)
- Sales Tax
- Auto Fringe Calculation

Some clients request that we perform bookkeeping and payroll services as well. If these services are needed, please indicate which by checking the line next to the item(s).

2019 - Bookkeeping & Payroll Services

- Record cash receipts & disbursements
- Post wage and salary
- Prepare W-2s
- Reconcile bank statements
- Prepare payroll tax returns (Monthly/Quarterly)
- Prepare workers' compensation reports

We will not audit or otherwise verify the data you submit, although we may need to ask you for clarification of some of the information.

We will use our judgment in resolving questions where tax law is unclear, or what 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.

Management is responsible for the proper recording of transactions in the books of account, for the safeguarding of assets, and for the substantial accuracy of the financial records. You have the final responsibility for the income tax returns and other governmental submissions and, therefore, you should review them carefully before you sign and mail them or before you authorize us to electronically transmit them.

We will return to you all written support and documentation that you originally supplied to us. Please retain these papers, should they be required for a tax examination at a later date.

Your tax returns may be selected for review by taxing authorities. In the event of a government tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred. Also, bear in mind that any proposed adverse adjustments by the examining agent are subject to certain rights of appeal.

Our fee for the above-mentioned services will be based upon the amount of time required at our standard billing rates, plus out-of-pocket expenses. Your cooperation and assistance are necessary for the successful completion of the services and can significantly affect our fees. In accordance with firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full.

Please sign this letter and return it to our office with your year-end documents. Don't forget to indicate any items you would desire to have us treat differently that we have indicated on the first page. Also, if we can be of service to you in another circumstance, please do not hesitate to call, write, or e-mail.

We would like to take this opportunity to thank you for allowing us to represent you.

Very truly yours,

Corwin & Jenkins CPAs, Inc.

Accepted By: _____

Company Name: _____

Title: _____

Date: _____