

Stuart R Paul

Enrolled Agent

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310.450.5151

Date: December 6, 2016

Re: Engagement and Fee Arrangements

Dear Client,

Thank you for the confidence you have expressed in Stuart R Paul, Income Tax Service by engaging us to assist you. This letter will confirm our discussions about the nature of our engagement and our fee arrangements.

You have asked us to prepare your Federal and State income tax returns. It will be your responsibility to provide complete information on all income and expense items. You will be responsible for the accuracy of all data and the maintenance of all records. We will make no audit or other verification of the data that you submit, although we may ask you for clarification or further explanation.

Please be advised that any information concerning income or expenses you provide whether verbally, electronically, or in writing during the preparation of this return will be included in your client file and must be disclosed to the IRS or State taxing authorities if requested by them. IRS Regulations require you to maintain and retain information on all items reported on your returns, especially for deductions of travel, entertainment, auto, and computer use. Should you have any questions on what will satisfy these requirements, we will be happy to advise you. You should keep these records for a minimum of four years.

The tax authorities may audit your tax returns, but just because your return is selected for review does not mean there is a problem. You should notify us if you receive correspondence from any taxing agency. We will be available to represent you and render additional services.

Fees charged for our services are based primarily upon the number of tax forms used to prepare your tax returns. In addition, we consider the time devoted to the matter, including conferences, telephone calls, factual investigations and analysis, research, document preparation and revision, travel away from the office and other services rendered on your behalf. In the case of research, time will be charged at \$100.00 per hour.

We will send you a statement for services rendered and costs incurred. You agree to advise us of any difference you may have with any statement within ten (10) days after the date of our statement. You also agree to pay any balance due within ten (10) days after you receive our statement. Interest on any outstanding balance will run at the rate of 10%; such interest will start to accrue 30 days after date of a statement.

While we look forward to a continuing relationship, you do have the right to terminate our engagement at any time for any reason by simply giving us written notice. We also have the right to terminate our engagement upon written notice to you if you fail to pay our billing statements on a timely basis or if we are unable to work together or our relationship otherwise become unethical, impractical or improper. Finally, if it becomes necessary to enforce any provision of this agreement in a court of law, the prevailing party will be entitled to recover reasonable attorneys' fees and costs.

Please indicate your acknowledgment and acceptance of the arrangements outlined above by signing a copy of this letter and returning it to us.
