

Camp Pilgrim & Associates

Certified Public Accountants

8397 Duncan Street, Douglasville, Georgia 30134
770-949-0723

December 27, 2018

Dear Client:

Complete the 2018 Sign In Sheet and 2018 Engagement Letter and return.

As you know, tax season is rapidly approaching. Please keep in mind that your **corporate/partnership tax return is due by March 15, 2019. You can file one 6 month extension until September 15.**

In order to serve you in a timely manner, we are requesting that you bring your company information and financial statements (profit & loss and balance sheet) to us no later than **February 1, 2019**. Information received after this date may result in the filing of an extension if we cannot get to it in time. **Returns will be prepared on a first-come first-serve basis.**

If we are already completing your bookkeeping for you, any additional information such as mileage or out of pocket expenses that have not already been booked needs to be delivered with your December work.

If we are to provide bookkeeping services in order to compile your financial statements for you, **please get this information to us no later than January 15, 2019**. If you have any questions, please do not hesitate to call us.

We do not automatically file extensions for you and the IRS will assess penalties for late filing (including extensions). If you cannot get your work to us by the requested date but want us to prepare your 2018 return, you must sign the extension form and receive a confirmation number. If you do not have a confirmation number, you are not guaranteed an extension. NO EXCEPTIONS.

Sincerely,

Dana Pilgrim, CPA

Visit our web site --- camppilgrim.com

E-mail _____ **@** _____

Please check email frequently. We will notify you via email when your return is ready.

Phone _____ - _____ - _____

Company Name: _____

Address: _____

Did your corporation make any payments that would require the filing of 1099 forms? YES or NO (please circle)

If so, did you file all required 1099 forms? _____ (please initial)

1099 Rules for reporting : Any non-employee paid more than \$600 during 2018 for rent or services (including materials) in connection with a trade or business should be issued a Form 1099-MISC. Payments made to corporations are generally excluded from those who must be issued a 1099-MISC. Form 1099-MISC must be issued to recipients no later than January 31, 2019 and must be filed with the IRS no later than February 1, 2019.

Please leave us a copy of a voided check so we can have your net worth tax automatically deducted from your account instead of having to mail the coupon. We cannot enter the bank info after the return is completed.

(Read and sign reverse)

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2018 Federal and Georgia income tax returns from information that you will furnish us. Please advise us in writing if we are to prepare any additional returns for this year. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. Information to assist in the gathering of records can be found on our website.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you approve the filing of the returns.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors and omissions in your records, should any exist. You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Absent from other written communication, our services are limited to and governed by this engagement letter.

We will use professional judgment in resolving questions where the tax law is unclear, or where there 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. However, if a position is not upheld and penalties and interest are assessed, you agree to hold our firm harmless from any action arising thereof.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. All tax is due by April 15. An extension is only an extension to file a return not an extension to pay any tax due. Late payment penalties will be assessed. Extensions are filed by request only.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. You agree to notify us immediately upon receipt of any correspondence from any agency covered by this letter.

Additional consulting or tax planning work during the rest of the year will be invoiced separately from the tax preparation fee.

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.

Third party verification of income: From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification, our insurance carrier as well as the state board of accountancy prohibit us from signing any such document and we suggest that you have them send IRS Form 4506 to the IRS to obtain such verification.

If our services are required for testimony or attestation consulting for civil or criminal court proceedings, our hourly billing rate will be the current rate in effect at the time of the request plus reimbursement for all out of pocket expenses. You hereby agree to be responsible for these fees should this situation arise.

In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and accounting firm 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 to the client 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 a 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.

INITIALS _____

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

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Camp, Pilgrim & Associates, CPAs

I certify that I have read and understand this engagement letter.

Accepted by:

Date _____