

DELTA ACCOUNTING SERVICES  
347C NEW LEICESTER HWY  
ASHEVILLE, NC 28806  
828.505.4921  
828.505.4922

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**2017 INDIVIDUAL TAX RETURN ENGAGEMENT LETTER**

Dear Client,

We appreciate the opportunity to work with you. This letter is to obtain an engagement letter from all of our clients to clarify the nature and extent of the services we provide for tax preparation services.

We will prepare your 2017 federal and state individual income tax returns based on the returns you filed last year. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed of. If you would like to add any additional forms or services to this engagement, please use the Comments or Additional Requests space provided below.

**It is your responsibility to provide all the information required to prepare your returns.** We will not audit or otherwise verify the information provided, although we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them. Therefore, if the return has to be amended for any reason there will be additional fees.**

Taxpayers are required to maintain all documents that form the basis of income, deductions, credits and payments shown on the return. In addition, some items have specific substantiation requirements set forth by the IRS (e.g. auto, meals & entertainment, and charitable contributions over \$250, etc.) If you have any questions as to the type of records required, please ask us for advice in that regard. Your signature on the letter confirms that we have advised you of the record keeping requirements.

The engagement does not include any services not specifically identified above. We may need to perform additional accounting or research services to the preparation of your returns. These services will be billed with your tax return, at our standard rates.

Your returns may be selected for examination or audit by tax authorities. In the event of such governmental tax examination, we would be pleased to represent you under the terms of a separate engagement.

Your returns will be required to be filed electronically with the IRS. The IRS requires that you sign an e-file authorization form 8879 indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically. **We cannot transmit any return until we have the appropriate signed authorization. If e-file is not available, paper copies will be provided for you to sign and mail.**

**2016 Tax Engagement Letter**

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If an extension of time is required, any tax due with these returns must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

Our fees for these services will be due upon completion of the returns. Checks should be payable to Delta Accounting Services.

You may terminate this engagement at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our professional standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services. Otherwise, this engagement will be considered complete upon acceptance of your e-filed returns by the tax authorities. In the event that your returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities.

If the foregoing is in accordance with your understanding, please sign the enclosed copy of this letter in the space indicated and return it to us along with your tax information.

If you have any questions, please do not hesitate to contact us. We appreciate the opportunity to work with you.

Sincerely,  
Delta Accounting Services

Melinda B. Garrett, EA  
Accountant

**Accepted by:**

\_\_\_\_\_  
Taxpayer (parent, if return is for a child under 18) Spouse (**required** for joint returns)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Comments or additional requests: \_\_\_\_\_

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