CLIENT ENGAGEMENT LETTER – TAX YEAR 2018

I have engaged Myslajek Kemp & Spencer, Ltd. ("MKS") to prepare Federal and Minnesota income tax returns for the year ended December 31, 2018:

Individual Taxpayer(s)	Name(s): _____
Corporation / LLC / Partnership	Name(s): _____
Other forms to file: (See item 9 below)	Form(s): _____

I understand that it is my responsibility to provide MKS with all of the required information in order to complete my tax returns. In that regard, I state that, to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding all of my income, including the Forms W-2, 1099 and written summaries, to MKS I understand that it is my responsibility to provide all necessary information to complete the return(s). I will retain for a minimum of seven years all documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my return.
2. I have provided true, correct and complete information regarding amounts claimed as tax deductions, and have maintained written documentation supporting all deductions, including calendars, logbooks and receipts. I understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law and other supportable positions, MKS will use professional judgment in resolving the issues. I understand that MKS will follow whatever position I request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS or state tax authorities should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. I further understand that MKS will have no liability for such additional taxes, penalties or interest.
3. I understand that taxing authorities may examine the return(s), therefore documentation should be retained to support the information I provide to MKS especially business travel and entertainment deductions, business use percentage of autos and other assets, barter activities, and charitable contributions. I understand that penalties may be imposed on return(s) that are late, underpaid, or incorrect. If you have any questions on these penalties, please ask. I further understand that if I have any questions as to the type of records and documents required, I can ask MKS for advice in that regard.
4. I understand that MKS will not verify any information I provide, however MKS may require clarification or additional information, and that MKS will not be responsible for disallowed deductions or the inclusion of additional unreported income or any resulting taxes, penalties, or interest.
5. I understand I will be charged an additional fee if MKS is asked to assist or represent me in a tax examination or inquiry. I understand that, in the event of preparer error, I am responsible for additional tax and any interest that may be due, and the extent of MKS's responsibility is to pay any penalty the IRS or state tax authority may assess due to its error.
6. I will contact MKS immediately if I discover additional information that will lead to a change in my return(s), or if I receive any letters from the IRS or state tax authorities.
7. I understand that upon request, MKS will put all tax advice in writing. Any unwritten advice may be tentative, incomplete, or not fully reviewed.
8. I understand that my bill from MKS is due and payable immediately upon completion of these returns, and that additional services will not be performed until the bill for these services is paid in full. If MKS prepares a return for an entity (such as a corporation, LLC, or partnership), I am also responsible to pay for those services. I understand that all outstanding balances must be paid before my 2018 returns are prepared. In the event that any bills are not paid, I will pay collection costs including reasonable attorney fees.
9. If there are other services or tax returns that I expect MKS to prepare, such as estate, gift, sales and use, fiduciary, property, payroll, or other states or cities, I will note them at the top of this letter.
10. I understand that MKS must receive all of my tax information as soon as possible, but not later than April 1, 2019 to ensure that MKS will have adequate time to review my data by April 15, 2019. If MKS has not received all of my information by April 1, 2019, my return may not be completed by April 15, 2019 and my return may be extended and I may be subject to late filing or late payment penalties.
11. I understand that it is the policy of MKS to electronically file all individual tax returns. I will return Form 8879 as well as any additional required forms deemed necessary for electronic processing of the return in a timely manner, as my return cannot be sent to the proper agencies until MKS receives the above-mentioned forms.
12. I understand that it is my responsibility to carefully examine and approve my completed tax returns.

The terms described in this letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party in writing.

Accepted by:	Taxpayer: _____	Date: _____
	Spouse: _____	Date: _____
	Myslajek Kemp & Spencer, Ltd.: _____	Date: _____