

RUFUS P. CRESSEND, CPA  
JOHN M. CRESSEND, CPA  
CHRISTY CRESSEND, CPA  
MEMBER:  
LA. STATE SOCIETY OF C.P.A.'S  
AMERICAN INSTITUTE OF C.P.A.'S

CRESSEND CPA, LLC  
2424 EDENBORN AVE. SUITE 170  
METAIRIE, LOUISIANA 70001

(504) 889-1722  
FAX (504) 456-1984  
www.cressendcpa.com

BOBBI HARRISON  
*Notary Public*

January 23, 2019

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 state income tax returns from information you furnish. We will not audit or do other verification of the data you submit, although we may need to ask you for clarification of some of the information. 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.

Our work does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render accounting and bookkeeping assistance as we find necessary to assist in the preparation of your returns.

We will use judgment in resolving questions where the tax law is unclear, and unless otherwise instructed by you, will resolve such questions in your favor whenever possible. If your return should be selected for review by the taxing authorities, we will be available upon request to represent you.

You acknowledge that you have been advised that the Louisiana Department of Revenue requires you to report on your 2018 state income tax return all purchases – i.e. internet, catalog, etc. – you made during the year 2018 on which no sales taxes – state and parish – were paid.

It is your responsibility to provide us with all the information, including the amount of all income, required for the preparation of complete and accurate returns. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign the authorization to release them.

It is our firm's policy to retain tax records for a period of three (3) years. Upon expiration of this time period, I will destroy such records unless instructed by you to do otherwise.

Our fee for these services will be based upon the time required by our personnel for the completion of your returns. All other services authorized by you will be billed in the same manner. All invoices are due and payable upon presentation.

If the tax return cannot be completed by the due date, we will automatically file an extension on your behalf. This may require a tax payment to be made by you on or before April 15, 2019 in an amount approximating your unpaid tax liability.

If you understand and agree with the above, please sign (Taxpayer and Spouse) the enclosed copy of this letter in the space indicated and return it to our office when you drop off or mail your tax documents or come in for your appointment.

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

Sincerely,

Cressend CPA, LLC

Rufus P. Cressend, CPA

John M. Cressend, CPA

Christy C. Cressend, CPA

Accepted by: \_\_\_\_\_

Date: \_\_\_\_\_