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MEMBER:
LA. STATE SOCIETY OF C.P.A.'S
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BOBBI HARRISON
Notary Public

January 25, 2018

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 2017 federal and state income tax returns from information you furnish. We will make no audit or 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 of the documents, including canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy of and the 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 our 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 2017 state income tax return all purchases – i.e. internet, catalog, etc. – you made during the year 2017 on which no sales taxes – state and parish – were paid. You are to self-assess yourself a 9% use tax.

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 them.

It is our firm's policy to retain copies of your tax returns, along with our work papers, for a period of (3) years. Upon expiration of this time period, we will destroy such records unless instructed by you to do otherwise. All tax documents and records will be returned to you upon completion of this engagement.

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, 2018 in an amount approximating your unpaid tax liability.

If you understand and agree with the above, please sign the enclosed copy of this letter in the space indicated and return it to us.

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

Sincerely,

Rufus P. Cressend, CPA
John M. Cressend, CPA
Christy C. Cressend, CPA

Accepted by: _____
Date : _____