

**Analyzing Forensic Files**  
**dba CNG- Administrative Concepts**  
**Income Tax Return Annual Engagement Letter**

This letter confirms the services you have asked our firm to perform, and the terms under which we have agreed to do that work.. Please read this letter carefully because it is important to both our firm, and you, that you understand what you can and cannot expect from our work.. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call to discuss this letter before you sign it.

The Internal Revenue Services imposes penalties on taxpayers, and on us, as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements.

We will prepare your federal and state income tax returns from information you furnish us. We do not use third parties for preparation of your tax returns. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. We may furnish you with organizers and/or questionnaires to help you gather and organize the necessary information for us in order to keep our fee to a minimum.

If you have derived income from a foreign country, we will use the foreign country income information, which you provide, to calculate any applicable federal or state foreign tax credit or other affected federal or state income tax items. However, you are responsible for meeting any foreign country income tax or other foreign country reporting requirements.

We must receive all information to prepare your return by April 1 and if your return is not completed by April 15, you may be subject to late filing or late payment penalties. **We do not file tax return extensions for clients unless specifically requested to do so.**

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions, regardless of the amount. It is also your responsibility to carefully examine and approve your completed tax returns before signing any signature authorization forms. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3 parties including, but not limited to, K' l's, 1099's, 1098's, receipts and similar items.

***You understand that you will be charged an additional fee if we are asked to assist or represent you in a tax examination OR INQUIRY.*** You understand that, in the event of a preparer error, you are responsible for additional tax that may be due, but our responsibility is to pay for any penalty that the IRS or state taxing authorities may assess.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt whatever position you request on your return so long as it is

consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties of assessments.

It is our policy to keep records related to this engagement for four years after which they are destroyed. Generally, CNG does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement.

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the internet. Such communications may include information that is confidential to you. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these electronic devices during this engagement.

From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors, accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered.

Fees are due upon completion of your income tax returns. In the event the fees are not paid, we reserve the right to use any legal means available to us to collect the unpaid fees and that the legal fees will be added to your balance due. You further acknowledge, and agree, that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon the delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

We appreciate the opportunity to serve you. Please date and sign this letter to acknowledge your agreement with, and acceptance of your responsibilities, and the terms of this engagement, It is our policy to initiate services **after** we receive the executed engagement letter.

Sincerely,

Roosevelt L. Drummer

I have read the above engagement letter and agree with the terms of this engagement for the \_\_\_\_\_ tax year.

Client Signature

Date

Client Name