



A Tax Resolution & Wealth Management Firm

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Engagement Letter for Individual Tax Return Preparation

Thank you for choosing The Master's Tax & Financial Services to assist you with your 2018 taxes. This letter is to inform you (our client) of what service we (Janelle and Richard Ogg of The Master's Tax & Financial Services) provide to you in relation to tax return preparation, what responsibilities you have, and what our responsibilities are. It also covers a few legal requirements.

We are trained to prepare taxes, and held accountable for our judgment in tax matters. However, the law clearly holds you accountable for the accuracy of your return. It should be obvious that we cannot act upon information that we do not have. Therefore, we will prepare your tax return(s) based on the information you provided to us generally without audit (i.e., validation of the information). However, there are limited areas where we are required to substantiate some of your information. Furthermore, we are required to apply a reasonable amount of judgment on the accuracy of your information. Therefore, in some cases we will request supporting documentation.

The California Franchise Tax Board recommends that we establish a link between our MyFTB preparer account and the personal MyFTB account for each client. You agree that we may initiate this service unless you mark this paragraph out. (Initiating this service will cause the FTB to send you a notice unless you approve the linkage first in your own MyFTB account. You may notify the FTB to not approve the linkage. You must give specific permission for us to have full access to your account.)

We can obtain certain information from external sources to assist in the completion of your return. (See our Privacy Statement.) We will do that if needed unless you mark out this paragraph.

The law imposes penalties when taxpayers underestimate their tax liability. Please contact us if you have concerns about such penalties. Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select subject to our understanding of the alignment of that position with the law.

This engagement is for the preparation of the income tax returns only and begins at the earlier of our interview of you related to financial events of the year or your delivery of documents to us related to this tax return(s). Our fee for tax return preparation does not include bookkeeping or other accounting services, thus our engagement should not be relied upon to disclose errors, fraud, or other illegal acts. You therefore are to provide completed books for any business activity. Please include the addendum to this Engagement Letter for sole proprietor business activities. We will use our judgment to prepare your return to your best overall advantage in a manner consistent with the law. Should a tax authority rule contrary to us in a tax issue, our liability is limited to the fees you paid to us for the tax preparation and does not apply to the tax liability.

Any information that you provide to us should have documentation to support it. This does not necessarily mean that we must see the documentation (except as indicated above), but you must be able to provide it, and in some cases we will ask to review your documentation. We can provide guidance concerning what evidence is acceptable. Estimates of your expenses are generally not deductible — you must have written

Richard Ogg is an Investment Advisor Representative and holds California Insurance License #0G48566.

Securities offered through H.D. Vest Investment ServicesSM, Member SIPC.

Advisory services offered through H.D. Vest Advisory ServicesSM.

The Master's Tax & Financial Services is not a registered broker/dealer or independent investment advisory firm.

Engagement Letter for Preparation of 2018 Individual Tax Returns

records. You must also be able to provide written records of all items included on your return if audited by either the IRS or state tax authority.

By signing this letter and the materials associated with your return prepared by us, you declare that you have provided to us all income and deductible expense information, and that all expenses or other deductions are accurate and that you have all required supporting written records.

We will endeavor to complete your return by the appropriate deadline. However, we will not guarantee to complete your return by the deadline, and if we are still missing information with less than two weeks remaining, you should file an extension if allowed (which we can do for you). Note that an extension allows additional time to complete and file your tax return, but it does not allow for an extension in time for paying any tax due. Initial here if you want to decline assistance on filing an extension.

_____ Decline this extension service and accept responsibility for filing your own extension.

If you desire, we will still endeavor to complete your return by the deadline if you authorize an additional "Rush Fee" (if available). When filing an extension, an estimate of your final tax liability is required, and you may need to include a tax payment with the request for extension as appropriate. If you desire us to prepare a preliminary return for estimating your tax liability and we determine that an estimated return is possible, then we will do that as an extra billable tax return (i.e., an extra charge) as we effectively must complete your tax return twice (or nearly so).

If you are filing a joint return, you agree that should you desire separate or individual tax preparation or representation at any time in the future, we can only provide that with full disclosure to both parties to the extent that the returns are interrelated. Similarly, if we are preparing a tax return for you and we have previously prepared a joint return for you with a different person, then you agree that we may attempt to obtain or disclose any information we deem appropriate for accurate tax return preparation with the individual you previously filed with or their tax preparer/representative. A signed customized Consent to Disclose will likely be required, which we will create.

If you present your tax return(s) to a third party for any reason, you agree to inform them that we have no responsibility for the accuracy or assurance of the amounts reported (since we derived those amounts from your records). You also agree to indemnify and hold us harmless in the event that any claims are filed against us, individually or The Master's Tax & Financial Services, related to that tax return(s).

Fees charged include time to gather and review your tax documents at either ½ hour or, if you own a business or have extensive additional schedules, 1 hour. If additional time is required while you organize your information, or to assist you in organizing your information, then additional charges will apply. Fees charged for tax return preparation do not include audit representation or for preparing materials to respond to audit letters. But these fees do cover limited general assistance / consultation (e.g., half hour outside of tax season) during the year. Requests for tax planning calculations are billed at our hourly rate. Fees are to be paid before your tax return is delivered to you or filed for you unless prior arrangements are made, and then interest charges may be applied to your account as permitted by law. If you terminate this engagement before completion you agree to pay a fee for work completed. A retainer (i.e., payment in advance) is required for preparation of late returns.

This agreement is governed by the laws of California and any dispute shall be resolved in Santa Rosa, CA.

Privacy: We take very seriously your private information. We provide a Privacy Statement (last revised 26 December 2011) and by signing below you assert that you have reviewed that document.

Signatures: By signing below you agree that you have read, understand, and accept your obligations and responsibilities stated above, plus you understand our responsibilities and limit of liabilities as explained above. For a joint return, both the taxpayer and spouse must sign (except for a surviving spouse).

_____	_____	_____
Taxpayer Name (Printed)	Taxpayer Signature	Date
_____	_____	_____
Spouse Name (Printed)	Spouse Signature	Date