

Kevin R. Minkoff

Certified Public Accountant

a Professional Corporation

January 18, 2019

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

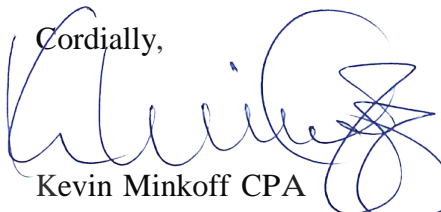
-) Interviews regarding your tax situation
-) Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
-) Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT, 1099-DIV, and stock transactions.

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

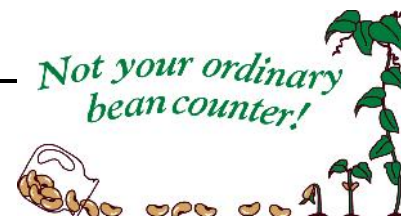
If you have any questions about our privacy policy, contact our office at (503)252-3988.

Cordially,



Kevin Minkoff CPA

12508 NE Halsey St. N Portland, OR 97230
503-252-3988 * Fax 255-2247 * tax@nyobc.com



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Client Name(s) (Individual or Business)

Thank you for choosing Kevin R Minkoff CPA PC to assist you with your 2018 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide. We will prepare your 2018 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover. The law also imposes penalties when taxpayers underestimate their tax liability. Call 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.

Our fee is based on the type, complexity, and number of forms required to be prepared plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law. We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

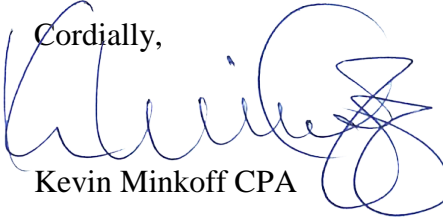
Our engagement to prepare your 2018 tax returns will conclude with the delivery of the completed returns to you (if paper-filing) for your signature and our subsequent submittal of your tax return in **electronic format** (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review your tax-returns carefully before signing them or the form 8879, IRS e-file Signature Authorization.

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To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided. Thank you for the opportunity to be of service. If you have any questions, contact our office at (503)252-3988.

Cordially,



Kevin Minkoff CPA

Accepted By:
(Both spouses must sign for preparation of joint returns.)

Client Name(s) (Individual or Business)

Taxpayer Signature

Spouse Signature (if applicable)

Date