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Enclosed are a *2018 Client Engagement Letter* and a *2018 Individual Income Tax Questionnaire* and related worksheets for your use in compiling and submitting your 2018 income tax information.

Client Engagement Letter

We are required to obtain a signed engagement letter annually from all clients for whom we prepare individual income tax returns. The purpose of the letter is to ensure a mutual understanding between you and our office for the tax services to be rendered by us in the preparation of your federal and state income tax returns. **Please read, sign and date the letter, and return it to us with your 2018 income tax information.**

Questionnaire & Worksheets

As you will recall, Congress passed major income tax reform legislation in December 2017 effective beginning with the 2018 tax year. This legislation will affect **EVERY** taxpayer.

Your cooperation and assistance in utilizing these forms can help you to compile all your necessary information in accordance with the 2017 tax act and can help us to prepare your returns accurately and efficiently as well as enabling us to comply with more stringent preparer responsibilities.

The questionnaire asks pertinent tax questions that are necessary for preparing your returns more completely and accurately. Please answer all the questions and attach the appropriate information or documentation for all "Yes" responses. We have also included various worksheets to help you compile your information and submit it to us in a logical and organized format. All worksheets are also available on our web-site at www.mirandapc.com. Please utilize the worksheets and submit them to us with your information. **Note that certain of the worksheets, if applicable to you, must be signed.**

Sincerely,
JOSEPH A. MIRANDA, LLC

Joseph A. Miranda, CPA

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