



STAR Tax Solutions, LLC

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Dear Client:

Thank you for selecting me to assist you with your tax returns. This letter confirms the terms of my engagement with you and the nature and extent of services I will provide.

I will prepare your ITIN application and 2017 Federal and all state income tax returns you request using information you provide to me. I may ask for clarification of some items, but I will not audit or otherwise verify the data you submit. I've enclosed an "Organizer" to help you gather the information required for a complete return. It will help you avoid overlooking important information and contribute to efficient preparation of your returns. That helps keep the cost of my services as low as possible.

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

It is your responsibility to provide information required for preparation of complete and accurate returns. You should keep all documents, canceled checks, and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them.

My work will not include any procedures to discover defalcations or other irregularities. The only accounting or analysis work I will do is that which is necessary for preparation of your income tax returns.

I must use my judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, I will apply the "more likely than not" reliance standard to resolve such issues. You agree to honor my decisions regarding the need to make protective disclosures in your returns.

The law also imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, please call me. Your returns may be selected for audit by a taxing authority. Any proposed adjustments are subject to appeal. In the event of a tax examination, I can arrange to be available to represent you. Such representation will be a separate engagement for which an engagement letter will be provided to you. Fees and expenses for defending the returns will be invoiced in accordance with terms we agree on for that engagement.

My fee for preparation of your tax returns will be \$_____. My fee is based on the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

I will retain copies of records you supplied to me along with my work papers for your engagement for a period of seven years. After seven years, my work papers and engagement files will be destroyed. All of your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign on the last page of the tax organizer in the space indicated and send it to me via email or you may even fax it to me.

I appreciate your confidence in me. Please call if you have questions.

Sincerely,

Harshita Pujara

