

**TITUS & URBANSKI INC
HANTZ TITUS URBANSKI LLC
SPRING VALLEY TAX LLC**

2018 TAX CLIENT INFORMATION ACKNOWLEDGEMENTS

CHOOSE YOUR PREFERRED TAX RETURN COPY FORMAT

- FORMAT 1) PAPER**
 A PAPER COPY OF YOUR RETURNS AND ORIGINAL DOCUMENTS READY TO PICK UP AT OUR OFFICE.
All original documents can be returned to you.
- FORMAT 2) USB FLASH DRIVE**
 A DIGITAL COPY OF YOUR RETURNS AND SCANNED DOCUMENTS AS PASSWORD PROTECTED PDF FILES.
All original documents will be properly destroyed.
- FORMAT 3) SECURE EMAIL**
 A DIGITAL COPY OF YOUR RETURNS ONLY EMAILED AS PASSWORD PROTECTED PDF FILES.
All original documents will be properly destroyed.
- FORMAT 4) WEB PORTAL**
 A DIGITAL COPY OF YOUR RETURNS ONLY ACCESSED VIA SECURE WEB PORTAL (PDF FILES)
All original documents will be properly destroyed.

CHOOSE YOUR PREFERRED DELIVERY METHOD

- OPTION 1) PICKUP IN MAUMEE OHIO**
 OFFICE NEAR AIRPORT HWY & HOLLAND SYLVANIA RD
- OPTION 2) PICKUP IN WHITEHOUSE OHIO**
 OFFICE ON PROVIDENCE ST IN WHITEHOUSE
- OPTION 3) PICKUP IN INDEPENDENCE OHIO**
 HANTZ GROUP OFFICE ON ROCKSIDE RD
- OPTION 4) PICKUP IN WILLOUGHBY OHIO**
 HANTZ GROUP OFFICE ON EUCLID AVE
- OPTION 5) PICKUP IN _____**
 PLEASE INDICATE THE HANTZ GROUP OFFICE OF CHOICE
- OPTION 6) FEDEX SHIPPING***
 * DEFAULT IS TO REQUIRE ADULT SIGN UNLESS INDICATED BELOW

CHECK AN ALTERNATIVE IF DESIRED: Allow Kid to Sign Neighbor to Sign No Signature

EVERYONE

1 By signing page 6, I acknowledge that I have been made aware of my responsibility as a taxpayer to collect and maintain records and documentation to substantiate the numbers on my tax returns and my responsibility to review all returns before filing. and I acknowledge that I have been made aware of my responsibility to notify my tax preparers of all applicable federal, state & local tax returns that I may be required to file so that a complete set of tax returns are completed.

2 By signing page 6, I acknowledge that I have received and read the "**Information Privacy - Privacy Policy**" Statement. Copies of the firm's annual Privacy Policy are available on our website or in paper format upon request.

3 By signing page 6, I acknowledge **that before my 2018 Tax Returns are filed by my Tax Preparers,** I must pay the tax return preparation fees in full.
(This acknowledgement does not apply to Premier Tax Planning Clients.)

4 By signing page 6, I acknowledge **that I have reviewed my Bank Account Name and Account Number,** and am verifying the accuracy of this information for my tax preparers.
(This acknowledgement is a requirement of the Internal Revenue Service.)

| | | |
|----------|----------|--|
| 5 | Initials | STATE INCOME TAX REQUIREMENT: All taxpayers MUST identify the amount of consumer purchases made during the year 2018 in which NO SALES TAX was charged or paid by them or their dependents. By initialing this box and entering the amount, I acknowledge the amount of 2018 purchases subject to State USE Tax. This amount represents Purchases made in 2018 in which neither I nor any member of my household have yet paid the State Sales Tax. |
| \$ | Amount | |

2018 STATEMENT REGARDING FOREIGN ACCOUNTS

Please initial in the box next to the appropriate response to each section below:

******* SECTION 1: REPORT OF FOREIGN FINANCIAL ASSETS *******

| |
|------------------------|
| Client |
| Spouse (if applicable) |

For the Calendar Year 2018, I did not have any financial interests in foreign financial accounts.

| |
|------------------------|
| Client |
| Spouse (if applicable) |

For the Calendar Year 2018, I had financial interests in foreign financial accounts but the aggregate value was less than \$10,000.

| |
|------------------------|
| Client |
| Spouse (if applicable) |

For the Calendar Year 2018, I had financial interests in foreign financial accounts and the aggregate value is more than \$10,000. I will provide the following detail:

- *Each foreign account type:
- *Name of each foreign financial institution in which account was held:
- *Address of each foreign financial institution listed above:
- *Maximum value of each account:

******* SECTION 2: STATEMENT OF SPECIFIED FOREIGN FINANCIAL ASSETS *******

| |
|------------------------|
| Client |
| Spouse (if applicable) |

As of 12/31/2018, I did not have any specified foreign financial assets.

| |
|------------------------|
| Client |
| Spouse (if applicable) |

I had specified foreign financial assets but the aggregate value was less than \$50,000 as of 12/31/2018 or less than \$75,000 at any time during the tax year.

| |
|------------------------|
| Client |
| Spouse (if applicable) |

I had specified foreign financial assets over \$50,000 as of 12/31/2018 or over \$75,000 at any time during the tax year. I will provide the following detail:

- *Each foreign account type:
- *Name of each foreign financial institution in which account was held:
- *Address of each foreign financial institution listed above:
- *Maximum value of each account:

2018 STATEMENT OF HEALTHCARE DISCLOSURE

Beginning in 2014, the Affordable Care Act requires all taxpayers and their families to be covered with minimum essential health care coverage.

Mark the **WHOLE YEAR** boxes for each member of your household only if they were covered the **ENTIRE YEAR 2018** by minimum essential health care coverage.

If any members of your household were **NOT** covered the entire year, Mark the **Monthly** boxes for each month they were covered by minimum essential coverage.

PLEASE LIST YOURSELF BELOW, YOUR SPOUSE (IF FILING JOINTLY) AND ANYONE YOU WISH TO CLAIM AS A DEPENDENT:

NAME: _____ EXEMPTION CERTIFICATE NUMBER: _____ OTHER EXEMPTION TYPE: _____

| | | | | | | | | | | | | | |
|---|--|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| PLEASE MARK ("X") THE BOX(S) FOR EACH MONTH THAT THIS INDIVIDUAL WAS COVERED BY THE REQUIRED HEALTHCARE INSURANCE | MARK IF <input type="checkbox"/> WHOLE YEAR | MARK INDIVIDUAL MONTHS IF NOT COVERED THE ENTIRE YEAR | | | | | | | | | | | |
| | | <input type="checkbox"/> JAN | <input type="checkbox"/> FEB | <input type="checkbox"/> MAR | <input type="checkbox"/> APR | <input type="checkbox"/> MAY | <input type="checkbox"/> JUN | <input type="checkbox"/> JUL | <input type="checkbox"/> AUG | <input type="checkbox"/> SEP | <input type="checkbox"/> OCT | <input type="checkbox"/> NOV | <input type="checkbox"/> DEC |

NAME: _____ EXEMPTION CERTIFICATE NUMBER: _____ OTHER EXEMPTION TYPE: _____

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NAME: _____ EXEMPTION CERTIFICATE NUMBER: _____ OTHER EXEMPTION TYPE: _____

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BY SIGNING PAGE 6, I ACKNOWLEDGE THE INFORMATION THAT I HAVE SUPPLIED ABOVE TO BE TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE.

A-UNAFFORDABLE, B-SHORT GAP, C-EXEMPT NON-CITIZEN, D-HC MINISTRY, E-INDIAN TRIBE, F-INCARCERATED, G-HARDSHIP, H-MEDICAID/TRICARE

**TITUS & URBANSKI INC
HANTZ TITUS URBANSKI, LLC
SPRING VALLEY TAX LLC**

**1540 S HOLLAND-SYLVANIA ROAD MAUMEE, OH 43537 419-866-6000
4401 ROCKSIDE ROAD SUITE 404 INDEPENDENCE, OH 44131 216-520-1210
37131 EUCLID AVENUE WILLOUGHBY, OH 44094 440-942-2810
6729 PROVIDENCE ST / PO BOX 2703 WHITEHOUSE, OH 43571 419-877-9704**

2018 ENGAGEMENT LETTER

Dear Client:

This letter is to confirm our understanding of the terms and objectives of our tax services engagement and to clarify the nature and extent of the tax services to be provided.

We will prepare your 2018 U.S. federal individual and only requested state, local or foreign income tax returns. This engagement pertains only to the 2018 tax year, and our responsibilities do not include preparation of foreign bank account returns (Form 114), foreign financial assets Form(s) 8938 nor any other tax returns for this or any other tax year that may be due to any taxing authority. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of. We will provide questionnaires and worksheets to guide you in organizing the information we need to prepare your tax returns. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not audit or otherwise verify the information you give us; however, we may ask for additional clarification of some information.

Certain nonpublic information about you may be disclosed to provide information to affiliates of the firm and nonaffiliated third parties who perform services or functions for us in conjunction with our services to you. However, we will only make such a disclosure if we have a contractual agreement with the other party which prohibits them from disclosing or using the information other than for the purposes for which it was disclosed.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions reported. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign the authorization to transmit.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist. If we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

We will use professional judgment in resolving questions where the tax law is unclear, or when conflicts exist between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

It is important for you to know that the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. For individual taxpayers, a substantial understatement is when the understatement for the year exceeds the greater of 10% of the tax required to be shown on the return or \$5,000. The penalty is 20% of the tax underpayment.

It may be necessary to make certain disclosures in the return to avoid exposure to penalties. We will discuss tax positions that may increase the risk of exposure to penalties and any recommended tax return disclosures with you before completing the preparation of the returns. You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos, and computers. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. Please complete and sign the enclosed Travel and Entertainment Statement (if you have those types of deductions) and return it to us with your organizer. If you have questions about these issues, please contact us.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice.

Your returns may be selected for examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, we will represent you if you desire; however, these additional services are not included in our fee for preparation of your returns and we will render additional invoices for the time and expenses incurred.

Our fees for tax services will be based upon the applicable rates, plus out-of-pocket expenses, including computer processing charges. Payment of our tax preparation fee is due immediately and in full prior to the filing of your tax returns. Client Account balances over 30 days will result in a service charge of 1.5% per month. An additional charge of \$25.00 will result if any payments are returned "NSF".

Any controversy or claim arising out of or relating to this contract or engagement letter, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Arbitration Rules for Professional Accounting and Related Services Disputes, and judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

If the tax services and terms outlined are in accordance with your understanding of our engagement, please sign this letter in the space provided and the Travel and Entertainment Statement (if applicable) and submit all supporting documents.

You agree that in the event your income tax returns cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare an income tax return on a timely basis. If it is necessary for us to prepare extensions of time to file your tax returns, additional time will be required on our part. **For this reason, an additional cost for filing an extension will be added to your fee in the amount of \$200.00 Note that any clients bringing their tax information to us on or after April 1, 2019 will go on automatic extension and incur this charge.**

We may need to calculate an estimate of tax liabilities from the information you provide to us before an extension of time can be filed. An extension of time to file does not extend the time for payment of taxes. Late payment of tax results in assessment of penalties and interest. The due dates for filing of tax returns vary based on jurisdiction.

If estimated tax payments are appropriate, we will prepare them based on your prior year tax liabilities to protect you from underpayment penalties. Alternative methods are available to calculate your estimated payments, and we are available to discuss these methods if you so desire. If alternative methods are used, additional time will be required on our part. However, using one of the alternatives may substantially reduce your estimated payments. Estimated tax payments are generally due quarterly and penalties do apply if paid late.

Our Services will be concluded upon delivery to you of your 2018 federal and state individual income tax returns or one year from the date of this Engagement Letter, whichever comes sooner.

We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable request, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return(s) and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expense through the date of our withdrawal.

If we are to prepare joint returns, each of you are our clients because you will each sign those returns. You each acknowledge that there are no expectations of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your returns.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Sincerely,

Titus & Urbanski Inc
Hantz Titus Urbanski, LLC
Spring Valley Tax LLC
Tax and Business Consultants

ACCEPTANCE:

SIGNATURE: _____

PRINT NAME: _____ DATE: _____

IF JOINT RETURN:

SIGNATURE: _____

PRINT NAME: _____ DATE: _____