
WINDHAM SOLUTIONS

STEVE M. WINDHAM, LL.M., MBA, EA

Accounting & Taxation | Consulting | Education | Field Inspections | Photography

Date

Client

Address 1

Address 2

RE: Accountant-Client Engagement Letter

Dear Client,

This letter is to confirm our understanding between **Steve M. Windham** ("Accountant") and **Client** ("Client") regarding Accountant's accounting and tax services to Client under the terms set forth below. If Client finds the terms of this Agreement as set forth in this letter agreeable, please sign and date this Agreement.

1. CONDITIONS. This Agreement will not take effect, and Accountant will have no obligation to provide accounting or tax services, until Client returns a signed copy of this Agreement, along with the deposit discussed in Paragraph 8.

2. SCOPE OF SERVICES. Client hires Accountant to provide the following accounting and tax services:

Telephone & Text Message: 707.635.3325 | Facsimile: 707.736.8392 | Skype: steve.m.windham

Mailing Address: Post Office Box 403 | Elmira, California 95625

Email: STEVE@WINDHAMSOLUTIONS.COM | Web: WWW.WINDHAMSOLUTIONS.COM | Blog: STEVEWINDHAM.COM

ENROLLED TO PRACTICE BEFORE THE INTERNAL REVENUE SERVICE; ENROLLED AGENT: 91088. CTEC REGISTERED AND BONDED TAX PREPARER: A118869.
INTERNAL REVENUE SERVICE AUTHORIZED E-FILE PROVIDER. UNITED STATES TREASURY BANK SECRECY ACT (BSA) REGISTERED E-FILE PROVIDER.
CREDENTIALLED BY THE CALIFORNIA COMMISSION ON TEACHER CREDENTIALING; ADULT EDUCATION: BOOKKEEPING AND ACCOUNTING, BUSINESS MANAGEMENT,
COMMERCIAL PHOTOGRAPHY, COMPUTER APPLICATIONS, COMPUTER PROGRAMMING, COMPUTER SYSTEMS OPERATION, COMPUTER TECHNOLOGY, CONSUMER EDUCATION,
ELEMENTARY AND SECONDARY BASIC SKILLS, ENGLISH AS A SECOND LANGUAGE, FINANCIAL SERVICES, FINE ARTS, FRENCH, INFORMATION PROCESSING/KEYBOARDING,
LAW ENFORCEMENT OCCUPATIONS, OFFICE OCCUPATIONS, SMALL BUSINESS OWNERSHIP/MANAGEMENT, SOCIAL SCIENCES, AND 30-DAY SUBSTITUTE PERMIT; CREDENTIAL: 140145652.
CREDENTIALLED BY THE CALIFORNIA COMMISSION ON TEACHER CREDENTIALING; CAREER TECHNICAL EDUCATION: BUSINESS AND FINANCE; CREDENTIAL: 160173536.
NATIONAL FEDERATION OF STATE HIGH SCHOOL ASSOCIATIONS (NFHS); LEVELS 1 & 2 ACCREDITED & CERTIFIED INTERSCHOLASTIC COACH: TRACK & FIELD.
CALIFORNIA PROPERTY & CASUALTY INSURANCE BROKER-AGENT: 0E84580. FCC HAM GENERAL: KJ6TQC.

WINDHAM SOLUTIONS

3. CLIENT'S DUTIES. Client agrees to furnish all of the information that is necessary for the preparation of Client's accounting and tax returns, and Client represents that the written and oral information supplied to Accountant is accurate and complete to the best of Client's knowledge. By Client's signature(s) below, Client acknowledges that Client has the necessary records, receipts, or other evidence to substantiate the items of income and deductions shown on Client's accounting and tax returns.

Accountant requires Client to supply written records, either in the form of paper or email (no text messages) of income and expenses for any income and expenses claimed on Client's tax returns.

Accountant will not independently verify or audit Client's information, although Accountant may ask for clarification on certain items.

Client shall forward copies all correspondence from the IRS, FTB, EDD, BOE, and any other relevant tax authorities as soon as reasonably possible, should Client receive notification from a tax authority.

4. PROFESSIONAL JUDGMENT. Accountant will exercise Accountant's professional judgment in preparing Client's bookkeeping and tax returns. Whenever Accountant is aware that applicable tax law may be unclear or that there are conflicting interpretations of the law by authorities (for example, tax agencies and courts), Accountant will explain the possible positions that may be taken on your income tax return(s). Accountant will adopt whatever position Client requests, so long as it is consistent with the Internal Revenue Codes, regulations, case law, revenue rulings and letter ruling interpretations. If the Internal Revenue Service (and/or other tax authorities) contests this position, it may assess additional tax, plus interest, and penalties. Accountant assumes no liability for any such penalties, interest, or assessments.

5. DISCLAIMER OF GUARANTEE. Tax returns are subject to audits and to adjustments by the taxing authorities which may result in additional assessments of tax, interest, and penalties. Client should retain the tax records related to Client's individual income tax returns for at least four (4) years after the date filed, since additional assessments will generally be made during that period. **(Other tax returns and accounting records may require longer retention periods.)** Generally, an assessment by the taxing authorities is presumed correct and must be rebutted by the taxpayer.

Client understands that Accountant does not assume responsibility for such audit assessments and, if Client would like Accountant to assist in connection with the audit of Client's return, there will be additional fees.

Nothing in this Agreement and nothing in Accountant's statements to Client will be construed as a promise or guarantee about the outcome of any audit or appeal should there be one. Accountant makes no such promises or guarantees. Accountant's comments about the outcome of the matter are expressions of opinion only, are neither promises nor guarantees, and will not be construed as promises or guarantees.

6. DISCLAIMER OF ESTIMATES. Any deposits made by Client, or estimate of fees given by Accountant, are not a representation of a flat fee and will not be a limitation on fees or a guarantee that fees and costs will not exceed the amount of the deposit or estimate. Actual fees may vary significantly from estimates given.

7. CALIFORNIA SALES AND USE TAX. Client acknowledges receipt of a copy of the California State Board of Equalization Publication 217, "USE TAX: Guide to Reporting Out-of-State Purchases," and that Accountant has explained to Client how California sales and use taxes apply to out-of-state purchases. California State Board of Equalization Publication 217 is attached to this Agreement. If California State Board

WINDHAM SOLUTIONS

of Equalization Publication 217 is not attached to this Agreement, it can be found online at:

<https://www.boe.ca.gov/pdf/pub217.pdf>

8. DEPOSIT AND BILLING. Client agrees to pay Accountant an initial non-refundable deposit of US\$1,000.00, to be applied towards the accounting and tax services that Accountant will perform for Client.

Accountant will bill Client periodically, either once per month, or when Client's outstanding balance exceeds US\$1,000.00. Payment of invoice is due upon receipt.

Payment may be made via the following methods:

PayPal:

PayPal ID: smwllm@windhamsolutions.com

Electronic Funds Transfer:

Bank Name:	Travis Credit Union
Account Name:	Steven M. Windham, DBA Windham Solutions
Routing Number:	321170839
Account Number:	494040
Account Type:	Checking

US Check or US Money Order:

Payable to: Windham Solutions

Unless otherwise noted, all fees are billed in US Dollars. Non-US Checks/Money Orders are subject to a minimum US\$100 processing fee.

9. ACCOUNTING FEES AND BILLING PRACTICES. Client agrees to pay by the hour at Accountant's rates as set forth below for all time spent on Client's accounting by Accountant and Accountant's personnel. Current hourly rates are as follows:

Steve M. Windham	US\$100/hour
Associate Accountants	US\$ 75/hour
Administrative Staff	US\$ 50/hour

The rates on this schedule are subject to change on thirty (30) days written notice to Client.

The time charged will include, but is not limited to, the time Accountant spends on telephone calls, e-mails, and other electronic communications relating to Client's accounting and taxes, including calls and e-mails with Client, tax authorities (IRS, FTB, EDD, BOE, et al.), and/or other persons.

Time is billed in minimum increments one-tenth (0.10) of an hour with a minimum of two-tenths (0.20) of an hour for any activity.

When applicable, Accountant will charge for travel time (both local and out-of-area), postage and delivery fees, software license fees, and other related expenses.

WINDHAM SOLUTIONS

10. MEANS OF COMMUNICATION. Client acknowledges that Accountant may use email, facsimile, electronic drop boxes, as well as other means of electronic communication to communicate with Client. While Client and Accountant may communicate via text messaging, Client acknowledges that Client will not send any documents via text messaging.

Accountant and Client may also communicate via traditional methods, such as the US Post Office and other courier and delivery methods.

11. DISPUTE RESOLUTION. In the event of any dispute over fees, Client and Accountant mutually agree to make good faith efforts to resolve their dispute before bringing suit in a court of law or before an arbitrator. If any party to this Agreement resorts to litigation or arbitration to enforce or interpret any provision of this contract, the prevailing party will be entitled to recover reasonable attorneys' fees in addition to any other relief to which that party may be entitled. This provision applies to the entire Agreement.

12. ENTIRE AGREEMENT. This Agreement states our entire agreement and supersedes any and all other agreements; whether oral or in writing, between us with respect to the subject of this Agreement. No agreement, statement, or promise not contained in this Agreement will be valid or binding between us with respect to the subject of this Agreement.

13. SEVERABILITY IN EVENT OF PARTIAL INVALIDITY. If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and remain in effect.

14. MODIFICATION BY SUBSEQUENT AGREEMENT. This Agreement may be modified by subsequent agreement of the parties only by an instrument in writing signed by both of them.

15. CHOICE OF LAW AND FORUM. Client and Accountant each agree that this Agreement shall be governed by the laws of the State of California without regard to its conflict of law provisions and that any and all claims, causes of action or disputes (regardless of theory) shall be brought exclusively in the courts located in the county of Solano, California, or the U.S. District Court for the Eastern District of California. Client and Accountant agree to submit to the personal jurisdiction of the courts located within the county of Solano, California, or the Eastern District of California, and agree to waive any and all objections to the exercise of jurisdiction over the parties by such courts and to venue in such courts.

I look forward to developing a long professional relationship with you. Should you have any questions, please contact me.

Sincerely,



Steve M. Windham

WINDHAM SOLUTIONS

AGREEMENT AND ACCEPTANCE. I have read the above Agreement, and by signing below hereby approve and agree to be bound by all fifteen (15) terms and conditions. If more than one Client signs below, each agrees to be liable, jointly and severally, for all obligations under this Agreement.

Client
Signature: _____ Date: _____

Client
Signature: _____ Date: _____