



990 – NON-PROFIT RETURN

We are pleased to provide you with professional services for the year ended December 31, 2017, to confirm an understanding of our mutual responsibilities, and to clarify the nature and extent of the services Varney & Associates, CPAs, LLC will provide.

Our engagement will be designed to perform the following services:

1. Prepare the federal and state returns with supporting schedules from information that you will provide to us.
2. Perform any bookkeeping necessary solely for preparation of the returns.

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services (SSTS) issued by the American Institute of Certified Public Accountants (AICPA) and the US Treasury Department Circular 230.

We will prepare your returns based upon the information and representations that you provide to us. We will rely on the information provided without verifying it, however we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Our engagement does not include any procedures designed to discover errors or other irregularities, should any exist.

We will use our professional judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between taxing authorities' interpretation of the law and what seems to be other supportable positions, assuming there is appropriate authority for the position and as long as it is consistent with our professional standards and ethics.

You will provide us with an accurate and complete trial balance and other supporting data needed to prepare your returns. Income from all sources, including those outside of the US or your home state is required. You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, along with information that comes to our attention, we believe you may have additional filing obligations, we will notify you of this responsibility. We rely upon the accuracy and completeness of the information you provide in rendering professional services to you.

You are responsible for maintaining adequate documentation to substantiate the reported information on your returns, as required under applicable laws and regulations. You have the final responsibility for the returns and, therefore, you should carefully review them before you sign them. The law imposes various penalties and interest charges for non-compliance with laws and regulations, including failure to file or late filing of returns and underpayment of taxes. You, as the return filer, remain responsible for the payment of all tax, penalties and interest charges imposed by tax authorities and you agree to hold us harmless for these payments.

You agree to indemnify and hold our firm and us harmless with respect to any and all claims arising from the use of the returns for any purpose other than filing with the IRS and state tax authorities regardless of the nature of the claim, including the negligence of any party.

This engagement does not include responding to inquiries by any governmental agency or tax authority. Your returns may be selected for examination or audit by the taxing authorities. If your return is selected for examination or audit, you may request our assistance in responding to such an inquiry. We will be available to represent you under the terms of a separate engagement.

Under the rules of professional responsibility governing our practice, we may have to provide additional accounting, bookkeeping, or research services in preparing your return. Additionally, we would be pleased to consult with you regarding other income tax matters, such as proposed or completed transactions, income tax projections, and for research in connection with such matters. We will render additional invoices for such additional services at our standard billing rates.

This engagement letter does not cover the preparation of any financial statements. Any services related to the preparation of financial statements will be addressed in a separate engagement letter.

Our fee for these services will be based upon the amount of time required plus out-of-pocket expenses. All invoices are due and payable upon presentation. Amounts not paid within 30 days will be subject to a late payment charge of 1.5% (18% annually).

We appreciate the opportunity to be of service to you. Please sign and date below and return this document to our office to acknowledge your acceptance.

ACCEPTED BY:

Novelist, Inc  
Company/Business Name (printed)

Mindy Neff  
Signature of Representative

9/18/18  
Date