

PAUL B. TICE, JR. 1950-2009
PUBLIC ACCOUNTANT

BARBARA T. KINDIG
PUBLIC ACCOUNTANT

PAUL F. TICE, III
PUBLIC ACCOUNTANT
ENROLLED AGENT*

*ENROLLED TO PRACTICE BEFORE
THE INTERNAL REVENUE SERVICE

TICE ASSOCIATES, P.C. PUBLIC ACCOUNTANTS

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Form 1065 Partnership & LLC Returns Annual Engagement Letter – Tax Year:

Dear Client:

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your Tax Year: _____ Federal and related State returns from information you furnish us. We will not audit or otherwise verify the data you submit although we may ask you to clarify some of the information. We may furnish you with questionnaires to help you gather and organize the necessary information for us, in order to keep our fee to a minimum.

We must receive all information to prepare your return by April 1 (or 4 months following the tax year ended if a fiscal filer) to ensure that your return will be completed by April 15 (or 4 months and 15 days after your year end if a fiscal filer). If we have not received all of your information by April 1 (or 4 months following the tax year ended if a fiscal filer) and your return is not completed by April 15 (or 4 months and 15 days after your year end if a fiscal filer), you may be subject to late filing or late payment penalties. We do not file tax extensions for clients unless specifically requested, in writing or by fax/email to do so.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

We are responsible for preparing only the returns listed above. If there are additional returns you wish us to prepare, such as sales tax, property tax, inheritance, gift or estate tax, other income tax returns for other entities, or other states' or cities tax returns please insert them here: _____. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. The first hour is free.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

MEMBERS OF NATIONAL
SOCIETY OF ACCOUNTANTS

MEMBER OF
YORK COUNTY CHAMBER OF COMMERCE

LICENSED TO PRACTICE IN THE
COMMONWEALTH OF PENNSYLVANIA

MEMBERS OF PENNSYLVANIA
SOCIETY OF PUBLIC ACCOUNTANTS

In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged.

It is our firm's policy to retain copies of your tax returns for four (4) years, after which they will be destroyed.

Fees for our services will be at our standard rates plus computer charges and out-of-pocket expenses. Payment for service is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. We reserve the right to stop work on any account that is (60) days past due, in accordance with our firm's stated collection policy.

If any dispute arises among the parties, they agree to try first in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its Commercial Mediation Rules. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Commercial Arbitration Rules of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be shared equally by all parties. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.**

If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us.

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

Sincerely,

TICE ASSOCIATES, P.C.

Accepted:

CLIENT REPRESENTATIVE

CLIENT NAME

Date: _____