

December 22, 2017

We appreciate the opportunity to work with you. This letter is to specify the terms of our engagement, clarify the nature and extent of the services we will provide, and confirm an understanding of our mutual responsibilities. **We will not proceed with your tax return until we have a signed engagement letter.**

We will prepare your 2017 Federal and State individual income tax returns based upon timely information you submit to us. We will not audit or otherwise independently verify the data you submit, although we may ask you to clarify certain items. As such, the data included in your returns is your representation. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully prior to signing and filing them.**

We will adopt any position you request on your returns so long as it is consistent with our professional standards and ethics. If you desire a legal opinion before choosing between alternative tax positions, you should retain legal counsel for this purpose. In the event you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement to you and you agree to pay our fee based on the time expended at our current rates.

The engagement does not include any services not specifically within the scope of services provided for in this letter. However, under the rules of professional responsibility governing our practice, we may have to provide additional accounting or research services which are incidental to preparing your tax return. Incidental services of this nature will be included with the billing services which are incidental to preparing your tax return. Incidental services of this nature will be included with the billing for your tax return. At your request, 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. **When rendering services outside the scope of this engagement letter, the hourly rate you can expect to be charged is \$195. All invoices are due and payable at the time work is completed.**

Your return will be required to be filed electronically with the IRS and one or more state authorities through a secured third-party filing service. The IRS requires that you sign an e-file authorization form indicating that you reviewed the return, it is correct to the best of your knowledge, and that you authorize us to submit it electronically. We cannot transmit any return until we have the appropriate signed authorizations. If e-file is not available for your state return, paper copies will be provided for you to sign and mail.

The filing deadline for the tax returns is April 17, 2018. In order to meet this filing deadline, the information needed to complete the returns should be received in this office no later than March 23, 2018; otherwise an extension may be filed on your behalf. If we receive your information after this date, we will make every effort to complete your returns without an extension, but will give priority service to clients who submitted information on time.

If an extension of the time is required, any tax due with these returns must be paid with that extension. Any amounts not paid by filing deadline may be subject to interest and late payment penalties.

The information you provide will be accurate and complete to the best of your knowledge and that your expenses for meal, entertainment, travel, business gifts, charitable contributions, dues and memberships, and vehicle use are supported by records as required by law. The IRS requires that formal records of business related deductions, such as automobile mileage, business promotion, and entertainment, be maintained so as to support the nature and deductibility of such expenses. Your signature on this letter confirms that we have advised you of the record keeping requirements. 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 work in connection with the preparation of your income tax return does not include any procedures designed to discover errors or other irregularities, should any exist.

Your returns may be selected for review by the taxing authorities, and in the event adjustments are proposed by the taxing authorities, you may have a right to appeal that conclusion. In the event of such governmental tax examination, we will be available to represent you under a separate engagement letter. Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses.

You may terminate your engagement of our services at any time. Should you do so, however, you remain liable for all unpaid fee as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our Professional Standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all responsible steps to assist in the orderly transfer of your tax services.

Otherwise, this engagement will be considered complete upon the acceptance of your e-filed returns by tax authorities. In the event that your returns are not e-filed, you will have the final responsibility for mailing your returns to the applicable taxing authorities in a timely fashion.

If the foregoing is in accordance with your understanding, please sign the enclosed copy of this letter in the space indicated and return it to us along with your tax information. In the event you provide us with some of the information necessary to prepare tax returns, either your signing of a tax organizer, or the commencement of our services constitutes your acceptance of the terms of this letter, even if this engagement agreement is not signed.

You are a valued client, and we truly appreciate your continued business!

Joshua W Harmening CPA CFE

Accepted by:

Taxpayer's Printed Name

Spouse's Printed Name

Taxpayer's Signature

Spouse's Signature

Date: _____

Date: _____