

2017 TAX ENGAGEMENT LETTER

Dear Client:

We appreciate the opportunity to work with you and advise you regarding your income taxes. To ensure a complete understanding between us, we are setting forth important information about our services.

We will prepare your 2017 Federal income tax, your State of residence and your State of employment income taxes, your City of residence and your City of employment income taxes (if required), and your Ohio Commercial Activity Tax return (where applicable), from the information you provide to us. We will not audit, review, compile or otherwise verify the data you submit, although we may need to ask you for clarification of some of the information. We will supply you with a tax checklist to guide you in gathering and organizing the information required by us. **Your completion of the first page of the checklist is MANDATORY since it contains information we need to electronically file your returns and/or to respond to questions posed by taxing authorities. Always return at least this page of the checklist.** Your use of the remainder of the checklist, either as a form or just as a reference to assemble paperwork will assist us in keeping our fee to a minimum. We are responsible for preparing only the returns listed specifically in this letter. If you have taxable activity in a state or city other than your residence, you are responsible for providing our firm with all information necessary to prepare any additional applicable state or city income tax returns as well as informing us of which governmental subdivision(s) is (are) required. If you have income tax filing requirements in a given state but do not file that return, there could be possible adverse ramifications, such as an unlimited statute of limitations, penalties, etc. If you would like us to investigate to determine if you have a filing requirement in multiple states please let us know.

We will render such accounting and bookkeeping assistance as we find necessary to complete the preparation of the income tax returns. We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and what seem to be other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor, whenever possible. Our preparation of your income tax returns does not include any procedures designed to disclose defalcations or other irregularities in your business or personal records or accounts, should any exist.

In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, you and our firm have agreed on the fair allocation of risk between them. As such, you agree, to the fullest extent permitted by law, to limit the liability of our firm to you for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of our firm to you shall not exceed our firm's total fee for services rendered and paid under this agreement. You and our firm intend and agree that this limitation apply to any and all liability or cause of action against our firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against the accounting firm for errors and omissions. The one-year period will begin upon the earlier of the date of the e-file acceptance of the tax returns or by our delivery to you of returns to be mailed that are covered by this engagement letter.

You have the final responsibility for your income tax returns and, therefore, you should review them carefully before you sign and return the e-file authorization form 8879 or mail them.

Our fee for these services will be based upon the amount of time required at our standard billing rates. We will charge you on that basis, and **all invoices will be due and payable upon completion of preparation.** Your cooperation and assistance is necessary to the project's successful completion and can significantly affect our fees.

Your return may be selected for review by the taxing authorities. In the event of such a government tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses involved in such representation.

If the foregoing fairly sets forth your understanding, **please sign this letter** in the space indicated **and return it** to our office **with your tax information**.

We appreciate this opportunity to work with you and we trust that this will continue to be a long and rewarding association.

Very truly yours,

Corwin & Jenkins, CPAs Inc.

Terms Accepted By:

Taxpayer

Date

Print Name