



TAX RETURN ENGAGEMENT LETTER FOR TAX YEAR _____

I have engaged your firm to prepare my:

___ Federal Income Tax Return ___ State Income Tax Return (s) ___ Personal Property Tax Return (s)
___ Other Tax Returns _____,

For the year ended indicated above, I understand that it is my responsibility to provide you with all the information required to complete my tax return. In that regard, I state that, to the best of my knowledge and belief:

I have provided true, correct and complete information regarding my income as listed on the attached Forms W-2, 1099 and/or attached written summaries. I understand that it is my responsibility to provide all the information necessary to complete the returns. I will retain for 4 years all the documents and other records required to substantiate the items of income and expense claimed on my return.

I have provided true, correct and complete information regarding amounts I have provided to you to claim as tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts. I understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law, and other supportable positions, that you will use your professional judgment in resolving the issues.

I understand that taxing authorities may examine the returns, that documentation should be retained to support the information provided to you, especially business travel and entertainment deductions, business use % of autos and other assets, and barter activities, and that penalties may be imposed on returns that are late, underpaid or incorrect.

I understand that you will not audit or otherwise verify any information, that you may require clarification or additional information, that you are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.

I understand that I will be charged an additional fee if you are asked to assist or represent me in a tax examination OR INQUIRY. I understand that, in the event of preparer error, I am responsible for additional tax that may be due, but that the extent of your responsibility is to pay for any penalty that the IRS or the above state revenue department may assess.

I will contact you immediately if I discover additional information that will lead to a change in my return, or if I receive any letters from the IRS or state taxing authorities.

I understand that your bill will be due and payable upon completion of these returns, and that additional services will not be performed until the bill for these services is paid in full.

I understand that you will not file any federal, state or local tax extensions without my specific written request to do so.

RECORD RETENTION: In accordance with our firm's current document retention policy we will retain our work papers and your tax returns for your engagement for four years. We will provide you a copy of the depreciation schedules and tax returns and other pertinent work papers that should be a part of your books and records. If you should need replacements, we will provide additional copies at our standard copying fees. All of your original records will be returned to you. After four years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may shorten the term during which our records will be available. The working papers and files of our firm are not a substitute for the original records of your company. It is agreed and understood that in connection with the performance of this engagement by Ally Tax Group, Inc. that the work papers prepared by us shall remain the property of Ally Tax Group, Inc.

We appreciate the opportunity to serve you, and look forward to a continuing, a mutually satisfying relationship.

Very truly yours,

Marina V. Painter, CPA

The terms described in this letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party in writing.

Taxpayer/Spouse Signature: _____ Date: _____

Print Name: _____