

Dear Client,

We appreciate the opportunity of working with you and advising you on the preparation of your tax returns! To ensure a complete understanding between us, we will require that you complete the miscellaneous forms attached and sign this letter. In doing this, we will make all deductions that are available to you and keep the processing fee to a minimum.

We will prepare your federal and state income tax returns from information, which you will furnish us. We will also prepare estimated income and intangible tax returns as necessary. There will be no audit or other verification of the data you submit. We may need to ask you for clarification on some information. It is necessary for you to retain tax returns and verification of data (receipts, canceled checks, etc.). This data must be retained for a period of 3 years from the date the return was filed, or 2 years from the date the tax was paid, whichever date is later.

We will use our judgement in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities, interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. Please be sure and review your returns carefully and make sure that they are signed and filed timely. You have the final responsibility for your tax return preparation.

In the event your return is reviewed for government tax audit, we will be available upon request to represent you. In addition, if you receive information regarding your tax return requesting additional payment or information in which you do not fully understand, please do not hesitate to contact this office for review of this action before payment or further processing. We will render additional invoices for the time and expense of these meetings as they occur.

All fees for the services discussed above are due and payable when the services are completed and the completed tax returns are turned over to you.

Sincerely,  
Wendy Powner,  
Sr. Accountant and LLC Member

Accepted by:

Date:

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Thank you for your business!