

INDIVIDUAL ENGAGEMENT LETTER

Dear Client:

We appreciate the opportunity to work with you and advise you regarding your income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2013 federal and requested _____ state income tax returns from information which you will furnish to us. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that your expenses for meals, entertainment, travel, contributions and vehicle use are supported by records as required by law. The firm relies solely on information furnished by you. There is no responsibility on the part of the firm to audit, verify or extensively analyze the information provided. It is therefore your responsibility to make certain that all information submitted is accurate and complete, though it may be necessary to request clarification of some information. We will render bookkeeping assistance as determined to be necessary for the preparation of your returns.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all documents, cancelled checks and other data that form the basis of income and deductions for a period of seven years. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. Our firm policy is to retain copies of selected documents used in the preparation of your returns for a period of three years. After three years, our files are destroyed by an outside contractor.

According to IRS regulations, **you have the final responsibility for the data used in preparing income tax returns** and, therefore, you should review them carefully before you sign them. If any changes are required, **it is your responsibility** to inform us so necessary corrections to your returns are made prior to their filing.

In connection with the preparation of your income tax returns, we do not perform any procedures designed to discover defalcations or other irregularities, should any exist. We will use our professional judgment in resolving questions where the tax law is unclear. However, it is understood that you remain responsible for any adverse determination by

'Ordinary People Achieving Extraordinary Results'

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the taxing authorities or the courts. Any information you provide us during the preparation of your returns is confidential; however, the courts have held it is not protected by any Accountant-Client privilege.

It is understood that if this engagement involves a joint return, this firm shall provide a copy (including copies of supporting data) to either of the parties upon request, at any time upon payment of applicable charges. Also, this form must be sign by both parties.

Our fee for all of the aforementioned services will be based upon the forms needed and the amount of time required, at standard billing rates in effect at the time the services are rendered. **The firm's fee does not include responding to IRS inquiries**, and the firm is not responsible for IRS disallowance of doubtful deductions unsupported by adequate documentation, nor for resulting penalties and interest. If your returns are selected for examination by the taxing authorities, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. All invoices are due and payable upon completion of your returns. In the event of collection proceedings, you will be charged collection expenses and reasonable attorney fees.

PLEASE NOTE: The results of your income tax calculations will not be released to you prior to payment of our invoices.

The engagement does not include any services not specifically stated in this letter. If this letter fairly sets forth your understanding, please sign it in the space indicated. If there are other tax returns you expect us to prepare, such as local Business Licence, Federal Gift tax, local tax, or prior year returns, please inform us by noting so at the end of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

James E. George, CPA

Karen R. Smith

James E. George, CPA

Karen R. Smith

Accepted By: _____ Date: _____

Accepted By: _____ Date: _____

Printed Names: _____