

NAME: _____ TAX YEAR: _____.

This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the federal and state income tax returns. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will, of course, inform management of any material errors, fraud, or other illegal acts we discover. The law imposes penalties when taxpayers underestimate their tax liability.

We will use our judgment to resolve questions in your favor where the tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any additional penalties or assessments.

If you intend to use business profits/funds to acquire a business or personal loan, the bank/mortgage company may require a letter of financial standing. Due to scope limitations and professional liability restrictions, we cannot issue any such letters to any third parties.

Invoices are due and payable upon presentation. Electronic Filings will not be done until all dues are paid. We will not be responsible for late filing penalties and interest on unpaid accounts. We may require a retainer fee to start the work. Balance is due on completion. \$25 per month late fee will be charged on all unpaid bills. We reserve the right to suspend or terminate our work due to non-payment.

If an extension is needed, you authorize us to file an automatic extension on your behalf. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return(s) or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government and constituent deadlines.

We will return the original records to management at the end of this engagement. These records, along with all supporting documents, canceled checks, etc., should be securely stored, as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of the records and our work papers for the engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare the tax returns will conclude with the delivery of the completed returns to management (if paper filing) or the signing by the tax matters partner, and the subsequent submittal, of the tax return (if e-filing) returns or one year from the date of this Engagement Letter, whichever comes sooner. If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters partner should review all tax-return documents carefully before signing them.

We will not audit, review or compile your financial statements. By signing this letter you are acknowledging that we have not audited, reviewed or compiled your financial statements and that you will not represent to any third party that A-Plus Accounting & Tax Service, PC

To affirm that this letter correctly summarizes the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

We appreciate your confidence in us. Please call if you have questions at (717) 737-4004.

A-Plus Accounting & Tax Service, PC

Accepted: _____ Date : _____