

Brown & Campbell CPAs Inc.
3131 S Dixie Dr Ste 421
Dayton, OH 45439-2386
937-643-9329

January 13, 2014

COMPANY NAME: _____

ADDRESS: _____

ENGAGEMENT LETTER

Subject: Preparation of your Partnership Tax Returns

Dear Client,

Thank you for selecting Brown & Campbell CPA's, Inc. to assist you with your tax affairs. This letter confirms the terms of our engagement with you, and the nature and extent of the services we will provide.

We expect to perform the following services for the 2013 tax year:

- Prepare the federal, state, and local income tax returns with supporting schedules.
- Perform a limited amount of bookkeeping and analysis necessary for preparation of the income tax returns.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit.

Because a partnership is an entity whose tax items are generally reported by its partners, any penalty for substantial understatement of tax relating to partnership items will be imposed at the partner level. Management is responsible for proper recording of transactions in the accounts, safeguarding of assets, and substantial accuracy of the financial records.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that support your reported income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the

income tax returns, so please review them carefully before you sign them, and send tax reporting information to all partners.

Our fee for all services will be based upon the amount of time incurred and the complexity of the work involved. All invoices are due and payable upon presentation.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

To indicate that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to our office with your tax return information. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

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

Very truly yours,

Brown & Campbell CPAs, Inc.

Accepted By: _____

Title: _____

Date: _____