

NANCY W. RIELLA, CPA/CFF, MBA, CVA
ELLEN M. LEPAK, CPA, MSPA

January 2, 2017

Dear _____:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. 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 2016 federal and requested state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates. If we do not receive all of your 2016 information by March 23, 2017, it may be necessary for us to pursue an extension of the due date of your returns, and we reserve the right to suspend our services or withdraw from this engagement. You should retain all the documents, canceled checks and other data that form the basis of 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 and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other 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 will use professional judgment 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.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. 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 such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

*Smooth sailing through
a sea of regulation*

Our fee for these services will be based upon the amount of time required, complexity of the return, plus any out-of-pocket expenses, at our standard billing rate for CPAs of \$175. However, our charges might also include other appropriate factors, including the difficulty of the assignment, the degree of skill required, time limitations imposed on our office by others, the experience and ability of the personnel assigned, and the value of the services to you the client.

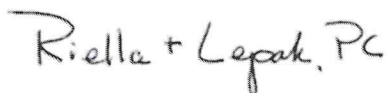
The minimum fee for an individual return without a business is \$375. For individual returns that also include a business, the minimum fee is \$600. New clients are required to remit the minimum deposit upon acceptance of the terms of this document.

Tax returns will not be released or e-filed until we have the completed IRS authorization forms. The invoice must also be paid in full unless arrangements have been made prior to the commencement of year end work. Late charges will be assessed at the rate of 1% per month on any unpaid balance. In the event your file is turned over to an attorney for collection you agree to pay for reasonable collection costs and attorney fees.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. Please retain the original for your records.

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

Sincerely,



Riella & Lepak, PC
Certified Public Accountants

Accepted By: _____

Date: _____

Accepted By: _____

Date: _____