

INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

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. We will prepare your 2016 individual federal and requested state income tax returns from information provided by you. We will not audit or otherwise verify the data you submit, although we may ask for clarification when necessary.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions for at least 7 years. 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. 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 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. We will consult you if any situation arises. We will render any accounting/ bookkeeping assistance necessary for preparation of the income tax returns after discussing the need and price with you.

The filing deadline for the tax return is April 18, 2017. In order to meet this filing deadline, the information needed to complete the return should be received by us no later than March 24, 2017. If an extension of time is required or desired by you, the final due date is October 16, 2017. Any tax that may be due with the return is required to be paid by April 18, 2017.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. Please contact us or review the following IRS website for more information <http://www.irs.gov/uac/Avoiding-Penalties-and-the-Tax-Gap>.

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 may render additional invoices for the time and expenses incurred. Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

The engagement does not include any services not specifically stated in this letter. However, we would be pleased to consult with you regarding other income tax matters. We will render additional invoices for such services at our standard billing rates.

If any dispute arises (between/among) the parties hereto, the parties agree first to try in good faith to settle the dispute through non-binding mediation. The costs of mediation shall be shared equally by the parties. The parties agree that, if any dispute cannot be settled through mediation, the dispute may then be brought before a court of competent jurisdiction, but the matter will ultimately be decided by the court, sitting without a jury. The parties agree to waive all rights to have any such dispute determined by a jury, but otherwise retain all rights afforded under the applicable civil justice system.

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 during your appointment or with your other tax documents.

We appreciate this opportunity to work with you!

JONI L. CRAFT, PA

Signature _____

Signature _____

Printed Name _____

Printed Name _____

Date _____

Date _____