

PARTNERSHIP TAX RETURN ENGAGEMENT LETTER

This letter is to confirm and specify the terms of our engagement and to clarify the nature and limitations of the services we will provide. We will prepare your 2016 Partnership federal income and required state income tax returns from information provided by you.

Management is responsible for providing all of 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. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them. You represent that the information you are supplying to us is accurate, complete, and supported by records as required by law. We will not verify the information you give us. However, we may ask you for clarification as needed. 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 March 15, 2017. In order to meet this filing deadline, the information needed to complete the return should be received by us no later than February 15, 2017. **If an extension of time is required or desired by you, the final due date is September 15, 2017. Any tax that may be due with the return is required to be paid by March 15, 2017.**

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, you may contact us or view the IRS website at <http://www.irs.gov/uac/Avoiding-Penalties-and-the-Tax-Gap>.

You understand that your income tax returns and related schedules do not constitute a fair presentation of financial position, results of operations and changes in cash flows in accordance with generally accepted accounting principles. Therefore, they should be used only for income tax purposes and not for obtaining credit or any other purposes.

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.

Our fee for these services will be based upon our standard billing rates, plus additional fees if the time spent to prepare the return was extended due to extenuating circumstances. All invoices are due and payable upon presentation.

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

Company Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Signature \_\_\_\_\_

Printed Name \_\_\_\_\_ Printed Name \_\_\_\_\_

Date: \_\_\_\_\_ Date \_\_\_\_\_