



Established 1992

2015 Engagement Letter Corporate or Partnership Tax Return

Dear Client:

We are pleased to be able to serve you in preparing your **2015** federal and requested state **corporate or partnership** income tax returns. This letter is to specify and confirm the terms of our engagement with you and to clarify the nature and extent of the services we will provide.

We will prepare your **2015** federal and requested state **corporate or partnership** income tax returns from information 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 may furnish you an organizer to guide you in gathering the necessary information. Your use of an organizer will assist in keeping pertinent information from being overlooked. The filing deadline is **March 15, 2016**. We will need all information at the earliest possible time, but no later than **March 7, 2016** in order to meet the deadline. Our fees will be based upon our current rate schedule.

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 form the basis of income and deductions. These may be necessary to support the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns. You therefore should review them carefully before signing them.

Our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud and defalcations, which may exist. We will perform accounting and bookkeeping assistance only as determined to be necessary for preparation of the income tax returns. In addition, we will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such issues in your favor whenever possible.

If an extension of time to file your return(s) is required, any tax that may be due with the return(s) must be paid with the extension. Any amounts not paid by the filing deadline are subject to interest and late payment penalties when those amounts are actually paid. All costs in this regard are your responsibility. This includes any additional fees for the extension as well as any penalties and/or interest that may be due because of the late payment.

The law provides for 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.

It is your responsibility to provide sufficient amounts of money to pay your taxes so that we can submit them in a timely manner on your behalf. You understand and acknowledge that you are solely responsible for defending any and all claims and paying any and all damages that may arise out of your failure to sufficiently fund your tax obligations in a timely manner; and/or your request that we delay submission of your taxes beyond the due date for any reason whatsoever. Moreover, you agree to defend and indemnify us against any and all claims arising out of or related to any such circumstances.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments resulting from that review are subject to certain rights of appeal. In the event of such government review or tax examination, we will be available upon request to represent you and will issue additional invoices for the time and expenses incurred. All invoices are due and payable upon presentation.

As additional consideration for us to provide you these services, you agree that the extent of our liability for damages to you for any actions taken will not exceed the total amount actually paid by you for our services. You agree that this will be your only remedy and you hereby waive any other claims you have now or in the future for actual, incidental, and consequential damages, including, but not limited to, lost profits and third party claims.

On occasion there may be an opportunity to refer you to another organization for services or products that we believe could be beneficial to you. We may, or may not, receive some form of compensation for such referral. Your signed consent to this arrangement is appreciated.

Our firm's court and authorities, or the federal district court having venue over us, will have jurisdiction over all controversies that may arise regarding this agreement. This is so regardless of the location of the residence or business of a party to this agreement.

It is agreed by us that there are no other agreements or understandings between us relating to the subject matter of this engagement agreement and that it supersedes all prior income tax return engagement agreements and the like, either written or oral, that exist or may have existed for the tax year specified above. Neither this engagement agreement nor its execution have been induced by any reliance, representation, stipulation, warranty, agreement, or understanding of any kind other than those expressed in this agreement. No change or modification of this engagement agreement shall be valid unless made in writing and signed by the parties.

Either of us may cancel this engagement at any time by any form of written or electronic notice. If you cancel and we have performed any work prior to our receiving your cancellation notice, you agree to pay us for such work performed based upon our current rate schedule. We may use any deposits or payments already received and apply them to your account.

RECORD RETENTION POLICY

In accordance with our firm's current record retention policy, we will retain our work papers and copies of your financial reports and other records for the engagement for seven years. We will provide you copies of all reports prepared that should be a part of your books and records. If you should need replacements, we will provide additional copies at our standard copying fee. All of your original records will be returned to you. After seven years, our records pertaining to this engagement will no longer be available. Physical deterioration or catastrophic events may shorten the term during which our records will be available. The working papers and files of our firm are not a substitute for the original records of your company. It is agreed and understood that in connection with the performance of our engagement, the work papers prepared by us will remain our property.

PRIVACY POLICY

This is being furnished to you as required by the Gramm-Leach-Bliley act of 1999, which addresses in part the protection of individuals' privacy. This is the annual notice required by law.

As you undoubtedly know, it has long been the policy of our office to treat any information concerning our clients and former clients with strict confidentiality. Consistent with that policy, we restrict access to nonpublic personal information concerning you to staff members who must have it in order to provide you the products and services for which you have retained us. We do not disclose any personal or confidential information to anyone else without your express permission to do so, except as permitted by law. In addition, we maintain physical, electronic and procedural safeguards that comply with federal regulations to guard your nonpublic personal information. We may disclose any of your nonpublic personal information that we collect about our customers, former customers to our affiliates or to non-affiliated third parties as permitted by law. This policy will continue.

Thank you for permitting us to be of service. We value our relationship with you and hope you view us as your most trusted advisor. We will work to continue to earn that trust.

If the foregoing fairly sets forth your understanding of this engagement, please signed the enclosed copy of this letter in the space indicated and return it to our office.

Sincerely yours,

UNBEHAGEN ADVISORS

Conan A. Raitt, EA – Tax Manager
Todd G. Unbehagen, MAFM, EA, ATA, ATP

TO BE COMPLETED BY THE CLIENT:

The engagement terms described in this letter are acceptable and hereby are agreed to. We also agree to the record retention and privacy policies set forth in this letter. Accepted by:

Name

Date

Title

On behalf of:

Name of Corporation