



Jeanine J. Mays

Certified Public Accountant

CORPORATE TAX PREPARATION ENGAGEMENT LETTER

(Date)

(Client Representative)

(Client Name)

(Client Address)

Dear (Client Representative)

I will prepare the federal and state corporate income tax returns for (Client Name) for the year ended (Date) and will advise you on income tax matters as to which you specifically request my advice. I am responsible for preparing only the returns listed above.

I will not audit or verify the data you submit, although I may ask you to clarify it, or furnish me with additional data.

By your signature below, you are confirming to me that unless I am otherwise advised, the travel, entertainment, gifts, and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code. If you have any questions as to the type of records required, please ask me for advice in that regard.

My work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. I will render such accounting and bookkeeping assistance as I find necessary for preparing the income tax returns.

You are also confirming that you will furnish me with all the information required for preparing the returns.

I will use my professional judgment in preparing your returns. Whenever I am aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts) I will explain the possible positions that may be taken on your return. I will follow whatever position you request on your return so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. I assume no liability for any such additional penalties or assessments.

If I am asked to disclose any privileged communication, unless I am required to disclose the communication by law, I will not provide such disclosure until you have had an opportunity to sign a form approving the information release or to argue that the communication is privileged. You agree to pay any and all reasonable expenses that I incur, including legal fees, that are a result of attempts to protect any communication as privileged.

My fees for these services will be computed at my standard rates and will be billed as the work progresses. Invoices will be mailed monthly and are due when received. If I have not received payment within 60 days of our invoice, all work will be suspended until your account is brought current.

The fee does not include responding to Internal Revenue Service inquiries, and the client understands that the tax preparer is not responsible for Internal Revenue Service disallowance of doubtful deductions or deductions unsupported by adequate documentation nor for resulting taxes, penalties, and interest.

I will be pleased to discuss this letter with you at your convenience. If the foregoing is acceptable to you, please sign the original copy of this letter in the space provided and return it to me in the enclosed envelope.

Very truly yours,

Jeanine J. Mays

Accepted:

Signed

Date