

MUMM & ASSOCIATES, P.C.

Certified Public Accountants

Dear Client:

We appreciate the opportunity of working with you and advising you regarding your income tax. To ensure a complete understanding between us, we are setting forth the pertinent information about the services that we propose to render for you.

Our fee for the following services will be based upon the amount of time required, the number of tax forms or schedules and their complexity, at our standard billing rates, plus out-of-pocket expenses when applicable. **FEES WILL BE PAYABLE WHEN YOUR COMPLETED TAX RETURN IS RECEIVED BY YOU.** Any other arrangement must be made beforehand.

We will prepare your Federal and requested State income tax returns from information that you will furnish to us. We will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some of the information.

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 we find necessary for preparation of the income tax returns.

We will use our judgement 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 circumstances of these penalties, please contact us.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them.

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.

If the foregoing sets forth your understanding, please sign this letter in the space indicated and return it to our office.

We appreciate this opportunity to work with you.

Yours truly,

Mumm & Associates, P.C. Certified Public Accountants

Accepted By: _____

For Tax Year: _____

If joint return
Spouse's signature: _____

Date signed: _____