



SUNDIN & FISH, PLC

CERTIFIED PUBLIC ACCOUNTANTS

AGREEMENT FOR TAX SERVICE

This is to confirm and specify the terms of our engagement with you, and to clarify the nature and extent of services that we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom tax returns are prepared to confirm the following arrangements. Specifically, the Client, as identified below, has retained Sundin & Fish PLC to prepare federal and requested state business and/or individual tax returns for calendar this last year.

A. *Client Fees.* Our fees for the preparation of tax returns will be based upon nonrefundable flat rates, which include limited out-of-pocket expenses such as computer processing charges.

Our engagement is fulfilled and all fees are earned upon completion of the applicable tax returns. All fees charged in connection with our preparation of tax returns must be paid prior to receipt and/or filing of such tax returns. Additional services relating to the Client and/or your tax returns will be charged at an hourly rate, including any time spent working with taxing authorities, and/or resulting from subpoenas, summons, notices, or audits received from taxing authorities or the courts. Any and all additional work whether required by IRS notices or audits will be charged at an hourly rate if we choose to accept the additional engagement.

B. *Tax Returns.* Unless directed otherwise in writing, the Client authorizes us to prepare a federal and requested state income tax return. Federal and requested state income tax returns will be prepared from information that is furnished by the Client, without verification or audit. We suggest that you examine the return carefully and fully acquaint yourself with all items contained therein in order to ensure that there are no omissions or misstatements. The Client represents that they have disclosed all relevant facts affecting the returns, and that the information supplied is accurate and complete to the best of their knowledge and that the Client's expenses are supported by records as required by law. The Client understands that we will not verify the information you give us; however, we may ask for additional clarification of some information.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover defalcations or other irregularities, should they exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. 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 questions in your favor whenever possible.

By scheduling your appointment with us, you accept the terms and conditions outlined herein and agree to pay the required fees for completion of our tax services. Fees paid are earned upon receipt and are NON-REFUNDABLE.

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