

Engagement Letter

2012 Tax Preparation

As required by regulation and for purposes of clarity, I have included this engagement letter to confirm our understanding of the terms and objectives of the tax return preparation engagement and the nature and limitations of the services I will provide to you.

Services Provided

I will prepare the Federal, and any State and City, personal income tax return(s) for you for the calendar year ended December 31, 2012. (If you are married and filing separate returns a separate letter and questionnaire are required.) I will prepare the return based on the records and other information you provide, and as I deem necessary. I will not perform any audit procedures to verify or corroborate the information supplied. As such you are responsible for the accuracy of the information I use to prepare the returns, I am responsible for the accuracy of the preparation of the return. Before filing, you should review the information relative to your income, deductions, and credits to determine that there are no omissions or misstatements.

For the purposes of charitable contributions of both a cash and non-cash nature, you the taxpayer are responsible for maintaining an accurate and complete record of donations made. Under tax regulations you acknowledge that you have a letter from the organization or a bank record of the donation reflecting the amount and date of the donation and that any non cash items were in **good used condition** and that your donation receipt reflects that statement.

Payment Terms

I will bill you my normal and customary fees for the tax preparation services provided, accordingly, you save expense if you provide complete, accurate, and organized accounting records. The fee is payable upon completion of the work, and is due upon receipt of the tax return. I will notify you immediately of any circumstances I encounter that could significantly affect my normal fees and will not proceed without your consent.

Other Work

While I am happy to assist you with questions relating to your return and simple matters that may arise after filing the return our engagement ends upon delivery of the tax return and payment for services. Any follow-up services requiring substantial time (such as representing you in an IRS audit) are considered a separate engagement. The terms and conditions of that engagement will be governed by an engagement letter for that service.

If the tax services and terms outlined above are in accordance with your understanding of our engagement please sign and return the letter with your tax questionnaire and tax information.

Respectfully,

R. Ross Briggs, C.P.A.

The above engagement letter correctly sets forth our understanding of services to be provided:

Signature: _____ Date: ___/___/___ Signature: _____ Date: ___/___/___

Print Name: _____ Print Name: _____

