

**2015 Engagement Letter for Tax Services
(Please Read Carefully)**

This letter is to confirm and specify the terms of The McKillip Group, Inc.'s ("Accounting Firm's"), engagement with _____, ("Client") and to clarify the nature and extent of the services we will provide as long as you are a client. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements. We will not be able to prepare your return without this confirmation.

1. **Deadlines:** In order to meet the filing deadline for your 2015 income tax return, all of your tax information needs to be received by our office no later than **Wednesday, March 25, 2016 for individual returns** and no later than **Friday, February 25, 2016 for business returns**. Any information received after that date will require an extension of time be filed for your return.
2. **Services:** We will prepare your 2015 federal and state income tax returns from information which you will furnish to 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 will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.
3. **State Filings:** Please note that if you have any income tax filing requirement in a given state but do not file the required income tax return, it is possible that the non-filing could have adverse ramifications including; (i) an unlimited assessment statute of limitations and (ii) inability to claim net operating losses or other tax attributes on any future years' income tax returns. If you have income in any state other than Colorado (or your home state), you are responsible for providing our firm all information necessary to prepare any additional applicable state(s) income tax returns (such as the identity of all states in which you do business).
4. **"Client" Information Provided and Responsibility:** It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You are required to retain all the documents, cancelled checks and other data to substantiate the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.
5. **Defalcations and/or Irregularities:** Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.
6. **Penalties:** The law provides 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.
7. **Audits and Notices:** 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.

8. **Fees:** Our fee for these services will be based upon a combination of flat fees for forms prepared and the amount of time required at standard billing rates plus out-of-pocket expenses. Please also be advised that fees for tax return preparation are due at the time you pick up your return or prior to us mailing it to you or submitting the return via Electronic Filing. We will not be able to release returns without payment - this includes DRAFT copies. Any returns left longer than 30 days will be charged a late pick-up fee of \$10 per day. We accept cash, checks, VISA and MasterCard for your convenience. A convenience fee may be charged for the use of a credit card. Returned checks will be charged a \$50 processing fee. Any accounts with balances over 30 days will be assessed late fees at a rate of twelve percent (12%) per annum from the dates upon which such amounts were due and referred to our collection agent for payment requests.
9. **Privileged Communication:** The Internal Revenue Service Restructuring and Reform Act of 1998 provides a limited confidentiality privilege for certain communications between you and our firm involving tax advice. This privilege does not cover items other than tax advice. Examples of items not covered are your tax records, tax return preparation, state tax proceedings, criminal proceedings, or private civil litigation. Any disclosure of qualifying confidential information to the government or third parties may result in waiver of the confidentiality privilege. To protect your right to privileged communication, please contact us if you have any questions or need further information.
10. **Client Confidentiality:** In order to comply with our standards of confidentiality, please note that we are NOT permitted to release your financial information to a third party without your express written consent. This includes, but is not limited to, the following: your lenders, your bank, your investment advisor, your legal counsel, or any other person not listed on the tax return.
11. **File Destruction Policy:** Pursuant to the Colorado Statute, the Accountant shall have the right to destroy all files pertaining to Client's matter(s) upon the earlier of (i) thirty (30) days after written notice from Accounting Firm to Client of Accountant's intent to destroy such files with the opportunity for Client to obtain same, or (ii) five (5) years after the close of any matter for Client, regardless of whether the Accounting Firm has sent Client notice of Accounting Firm's intent to destroy the file.
12. **Miscellaneous:**
 - a. This Agreement is binding upon the Client, any Guarantor(s) and Accounting Firm, their heirs, legal representatives, successors and assigns, and shall be construed and governed by the laws of the State of Colorado.
 - b. In the event any arbitration or litigation between the parties regarding this Agreement, the losing party shall pay to the prevailing party all reasonable expenses and costs including attorney fees incurred by the prevailing party.
 - c. Except for any documents provided by Client to Accounting Firm, all files generated or obtained by Accounting Firm during the preparation of the tax return are the property of Accounting Firm.



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To obtain a copy of the engagement letter please visit www.CastleRockCPAs.com under Client Resources/Client Forms/Engagement Letter.

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

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Very truly yours,

The McKillip Group, Inc.
Certified Public Accountants

Must be signed by both taxpayers or the business owner:

ACCEPTED BY:

Taxpayer's Signature _____ Date: _____

Printed Name: _____

ACCEPTED BY:

Spouse's Signature _____ Date: _____

Printed Name: _____