

GEORGE H. HERRO
CERTIFIED PUBLIC ACCOUNTANT, S.C.

Business and Tax Advisors

Dear Client/s: _____

Thank you for selecting George H. Herro CPA, S.C. to assist you with your tax filing requirements. This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide.

We will prepare your 2016 federal income tax returns for filings with the Internal Revenue Service and the Wisconsin Department of Revenue based on the information you provide. You are responsible for informing us if you have tax filing obligations in other states. Unless otherwise agreed in writing, this engagement does not include future tax-planning advice or additional services not identified herein, and the returns that we prepare are not intended for use for any other purpose. The only accounting or analysis work we will do is that which is necessary for preparation of these returns.

In order to timely file your tax returns, we will need all required information no later than March 31, 2017. You may be required to file an extension if we do not receive all required information by the above date. We do not file extensions automatically. If you want us to file an extension on your behalf, you must notify us in writing no later than April 10, 2017. Please note that an extension is an extension of time to file your return, and not an extension to pay taxes due. Please be advised we may charge an extra fee to determine the amount to pay with a request for an extension.

It is your responsibility to give us information required for the preparation of complete and accurate returns. We will not audit or verify the data you submit, although we may ask for clarification or require specific additional documentation. You are certifying that the information you provide to us can be substantiated by appropriate documentation, and that it is true, correct, and complete to the best of your knowledge. Our firm is not responsible for the disallowance of doubtful deductions, the inadequately supported documentation, or any errors in your returns resulting from missing or incorrect information and the resulting taxes, interest and penalties, if any.

You are responsible for the accuracy of your financial records and to full and accurate disclosure to us of all relevant facts affecting the returns. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets. Our work will not include any procedures to discover or disclose material errors, fraud, illegal acts, or other defalcations. You have final responsibility for these returns and must carefully review them before you sign them.

We will retain copies of your return and the records you supplied to us along with our work papers for a period of seven(7) years. After seven(7) years, our copy of your return and our work papers and records may be destroyed. All your original records will be returned to you at the end of this engagement. You should keep all original documents, canceled checks, and other data that supports your reported income and deductions in secured storage. These records may be necessary to prove accuracy and completeness of the returns to a taxing authority. Our records and files are our property and are not a substitute for your own records. We are required by law to provide you with a copy of your completed tax return. Any additional copies, either in paper or electronic form, will be available, upon request, for a fee of \$45 per year.

Upon preparation of your returns and return of your records, our engagement will be completed regarding this matter. Our fees do not include responding to inquires or examination by taxing authorities. If your return or returns are selected for examination by a taxing authority, we suggest you contact us immediately.

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We would be pleased to assist you upon request. We will provide you with a separate engagement letter for such representation, and fees and expenses will be invoiced in accordance with terms of that engagement letter.

Our fee for preparation of your tax returns will be based on the complexity of your return, the amount of time required to complete your returns, plus out-of-pocket expenses. All invoices are due and payable upon receipt of the returns and before the electronic filing of your returns. A minimum fee of \$100 could be charged for each re-run or re-calculation due to the submission of additional or missing data by you after your returns have been processed and completed. To the extent permitted by state law, any outstanding balances will accrue interest at the rate of 1% per month and added to all account balances not paid within 30 days.

We must use our professional judgement in resolving questions where the tax law is unclear or where there may be conflicting interpretations of the law. In order to avoid penalties, we will explain the possible position in writing, and we will adopt whatever position you request if it is consistent with relevant tax authority and professional standards. If the Internal Revenue Service or other taxing authorities should later contest the position taken on your return, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties, interest or assessments.

We may terminate our representation of you if you fail to pay our statement of services rendered when due; if you insist that we pursue objectives that we consider imprudent, unprofessional, or unethical, or if we feel further representation is not warranted for personal reasons. Regardless of the reason for termination, you are obligated to pay for services provided and costs incurred through the date of termination.

By signing this letter, you acknowledge that you have read, understand, and accept your obligations and responsibilities and that you understand our responsibilities in preparing your tax returns as explained above. Also, you agree and acknowledge the PIN number generated by us to electronically file your return, you have verified your bank account number for direct deposit and or direct debit purposes and, you are granting the Internal Revenue Service and other taxing authority permission to contact our firm with questions that may arise during the processing of your return.

If you have further questions about anything set forth in this letter, please contact us to discuss them. Otherwise, please sign this letter and return it to us.

We appreciate this opportunity to serve you.

Yours truly,

George H. Herro CPA, SC

George H. Herro CPA, SC

The foregoing is in accordance with my (our) understanding of your engagement to provide tax service. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED BY:

Taxpayer Signature

Printed Name

Date

Taxpayer Signature

Printed Name

Date

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