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Amanda C. Martin, CPA, LLC is pleased to provide the professional services described below. This letter, the attached Terms and Conditions Addendum and any other attachments incorporated herein (collectively, “Agreement”), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the service we will provide. This engagement between you and our firm will be governed by the terms of this Agreement.

***Engagement Objective and Scope***

We will prepare the following federal and state income tax returns for the year ended December 31, 2016:

 1120S U.S. Income Tax Return for an S Corporation

 600S Georgia S Corporation Tax Return

We will not prepare any tax returns except those identified above, without your written request, and our without written consent to do so. We will prepare your tax returns based on information and representations you provide to us. We have not been engaged and will not prepare financial statements. We will not audit or otherwise verify the data submitted to us, although we may ask for clarification of some of the information.

We will prepare the tax returns solely for filing with the Internal Revenue Service (IRS) and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party either to obtain credit or for any other purpose.

You agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns (collectively, “firm,” “we,” “us,” or “our”) harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

You agree that you will not and are not entitled to rely on any advice given to you by us unless your request and our response are provided in writing.

***CPA Firm Responsibilities***

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services (SSTS) issued by the American Institute of Certified Public Accountants (AICPA) and US Treasury Department Circular 230 (Circular 230).

Additional filing obligations

If information comes to our attention when preparing your return indicating that you may have additional filing obligations, we will notify you accordingly and schedule a time to discuss these obligations. We will follow up this discussion with a letter or e-mail summarizing the discussion and delineate any additional charges for additional filing obligations.

Arguable positions

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is substantial support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code (IRC), tax regulations, Revenue Rulings, revenue Procedures, Private Letter Rulings and court cases. If the IRS or state tax authorities should later contest the position taken, there may be an assessment of additional tax, interest, penalties and professional fees. We assume no liability, and you hereby release us from any liability for any such additional taxes, interest, penalties and professional fees.

Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval in writing before rendering these services. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. Additional charges will apply for such services.

Errors, fraud or theft

Our engagement does not include any procedures designed to discover errors, fraud or theft. Therefore, our engagement cannot be relied upon to disclose such matters.

Estimated tax payments

You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2017 tax year based upon the information you provide to prepare your 2016 tax returns and have no obligation to update recommended payments after the engagement is completed. If you ask us to update your estimated tax payments, we will confirm this in a separate engagement letter.

Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit or you receive a tax notice, you may request that we assist you in responding to such inquiry. If you ask us to represent you or prepare a response, we will confirm this in a separate engagement letter.

Tax advice

Our advice is based upon tax reference materials, facts, assumptions, and representations as stated and authorities that are subject to change. Tax reference materials include, but are not limited to, Internal Revenue Code (IRC), tax regulations, Revenue Rulings, Revenue Procedures, private letter rulings and court decisions. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance in Circular 230, §10.37, *Requirements for Written Advice*.

Tax planning services

Our engagement does not include tax planning services. During the course of preparing tax returns identified above, we may bring to your attention certain available tax saving strategies for you to consider as possible means of reducing income taxes in the current and subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, we will confirm this in a separate engagement letter.

Third-party verification requests

We will not respond to any request from banks, mortgage brokers or other lenders for verification of any information reported on these tax returns.

***Client Responsibilities***

You will provide us with supporting data needed to prepare your tax returns. It is your obligation to provide us with accurate and complete information, including income from sources outside the United States of America. We rely upon the accuracy and completeness of both the information you provide in the organizer and other supporting data in rendering professional services to you.

Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for your reported income, credits and deductions on your returns as required under applicable tax law and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce if it needed to respond to any audit of inquiry by taxing authorities. You agree to hold us harmless with respect to any additional, taxes, penalties or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

Employment records

You are responsible for obtaining Form I-9, Employment Eligibility Verification Form, from each new employee at the time of employment. In addition, Federal Form W-4, Employee’s Withholding Allowance Certificate, and the applicable state equivalent should be retained for all employees. Failure to obtain these forms may subject an employer to penalties. Additional state requirements related to employment records may exist. At your written request, we are available to provide written answers to your questions on required documentation.

Foreign filing obligations

You are responsible for complying with tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

Online access to information

To the extent you provide our firm with access to electronic data via a local or online database from which we will download your trial balance and other information, you agree that the data is accurate as of the date and time you authorize it to be downloaded.

Personal expenses

You are responsible for ensuring that your personal expenses, if any, are segregated from business expenses and expenses such as meals, travel, entertainment, vehicles use, gifts and related expenses are supported by necessary records required by the IRS and other taxing authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

S corporation shareholder agreements

You should review your corporate buy-sell agreement and other stock agreements with your attorney to ensure these documents meet your goals for the transfer of corporate stock.

Salaries and wages for S corporation shareholders

You are responsible for determining the appropriate salary or wage to pay shareholders. If the IRS determines that the S corporation made distributions in lieu of an appropriate shareholder salary or wage, the IRS may reclassify the payments. As a result of the reclassification, the shareholder and S corporation may be responsible for employment taxes on the reclassified amounts in addition to penalties and interest.

S corporation distributions

Distributions should be made to shareholders on a per share, per day basis. If distributions were not made proportionately, the IRS may revoke the entity’s S corporation election, which may result in unfavorable tax consequences. As such, it is your responsibility to ensure that shareholder distributions are made pro-rata.

State and local filing obligations

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, and property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, along with information that comes to our attention, we believe you may have additional filing obligations, we will notify you of this in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm this representation in a separate engagement letter.

US filing obligations related to foreign financial assets

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign investments, so we may properly advise you of your filing obligations.

These assets include any ownership interests you directly or indirectly hold in businesses located in a foreign country, and any assets or financial accounts located in a foreign country, and any assets or financial accounts located in a foreign country over which you have signatory authority. Based on the information which you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include Form 8938, *Statement of Specified Foreign Assets*, and FinCEN 114, *Report of Foreign Bank and Financial Accounts* (FBAR). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, we will confirm this representation in a separate engagement letter.

Worker classification

You acknowledge and confirm that you are responsible for determining the correctness of any worker classification. Payroll tax withholding and related employer payroll tax implications result from this determination. We recommend obtaining a Form W-9, Request for Taxpayer Identification Number and Certification, signed by any independent contractor, as well as a signed contract with any independent contractor. You should also issue a Form 1099-MISC, Miscellaneous Income, to all unincorporated independent contractors to whom you pay $600 or more for services. At your written request, we are available to provide written answers to your questions on required documentation.

Ultimate responsibility

You have final responsibility for your income tax returns. We will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them for accuracy and completeness.

You will be required to verify and sign a completed Form 8879-S, *IRS e-file Signature Authorization for Form 1120S*, and any similar state equivalent required authorization form before your returns can be filed electronically.

In the event you do not wish to have your income tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them and filing them timely with the taxing authorities.

***Timing of the Engagement***

We expect to begin the preparation of your returns upon receipt of all required tax documents requested by our office including this executed agreement.

If your return is electronically filed, our services will conclude upon the earlier of:

* the filing and acceptance of your 2016 tax returns by the appropriate taxing authorities,
* written notification by either party that the engagement is terminated, or
* one year from the execution of date of this Agreement.

If you have the option to file a paper return and choose to do so, our services will conclude upon the earlier of:

* delivery to you of your 2016 tax returns for your review and filing with the appropriate taxing authorities,
* written notification by either party that the engagement is terminated, or
* one year from the execution date of this Agreement.

***Extensions of Time to File Tax Returns***

The original filing due date for your income tax returns is March 15, 2017. **Due to the high volume of tax returns performed by our firm, the information needed to complete the tax returns must be received no later than February 15, 2017 so that the returns may be completed by the original filing due dates.**

It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines.

***To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this in writing. Our firm will not file these applications unless we receive either a signed copy of this engagement letter or your express written authorization to file for an extension. In some cases, your signature may be needed on such applications prior to filing. Failure to timely file for an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.***

We are available to discuss this matter with you at you request, and additional charges will apply for such services.

***Penalties and Interest Charges***

Federal, state and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including for example, failure to file or late filing of tax returns and underpayment of taxes. You as the taxpayer remain responsible for the payment of all taxes, penalties, and interest charges imposed by taxing authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions can result in the imposition of penalties and interest charges.

***Professional Fees***

Our professional fee for the services outlined above will be based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent on the availability, quality, and completeness of your records. You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we pare the income tax returns.

In the event your records are not submitted in a timely manner or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for the services required to correct the problem. If this occurs, we will contact you to discuss the matters and the anticipated delay in completing our engagement prior to rendering further services.

We appreciate the opportunity to be of service to you. Please date and sign the enclosed copy of this Agreement and return to us to acknowledge your acceptance. We will not initiate services until we receive this executed Agreement.

Very truly yours,

*Amanda C. Martin*

Amanda C. Martin CPA, LLC

ACCEPTED BY:

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[Company Name]

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[Authorized Officer’s Printed Name and Title]

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[Authorized Officer’s Signature]

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[Date]