

Mark J. Cisco & Co., Ltd.

Certified Public Accountants and Financial Advisors
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“Agreement for Services”

Dear Client,

This letter confirms the arrangement for our tax return preparation services. We will prepare your individual federal, state, local and/or school district income tax returns for 2017 in accordance with the appropriate income tax laws. We will use our judgment in resolving questions where the law is unclear, or where there are conflicts between tax authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

It is your responsibility to provide us with all the information needed to prepare a complete and accurate set of returns. **Missing or incomplete data will delay the final processing of your return.** We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it.

Fees for our tax preparation services will reflect the complexity and amount of time spent preparing your return(s) plus any out-of-pocket expenses that may be incurred on your behalf. If you have additional information that requires reprocessing of your return(s) after its initial completion, a fee of \$50.00 will be charged. Fees are due upon completion of your return. **If you have your return mailed, a postage and handling fee will be added to your total cost.**

Your returns are subject to examination by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your returns.

Although we are available to provide tax-planning advice, we are not obligated to do so unless you specifically request it. Our policy is to put all tax planning advice in writing. Therefore, you should not rely on any unwritten advice because it may be tentative and not yet fully reviewed.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect your rights, please consult with us or your attorney prior to disclosing any information about our tax advice.

It is our policy to keep records related to this engagement for **5 years**. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is **your** responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By signing this engagement letter, you acknowledge and agree that upon the expiration of the 5-year period, we are free to destroy our records related to this engagement.

If the tax services and terms outlined above are in accordance with your understanding of our engagement, please sign below in the space provided. We appreciate this opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call.

Sincerely,

Mark J. Cisco & Company, CPA

Accepted

By: _____
(Taxpayer signature)

Please Print Name

Date: _____