

WT TAX ACCOUNTING, LLC

Terms & Conditions of Service

We are pleased to provide you with the professional services described above. This contract is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

Your contract for services will renew automatically, unless either party gives written notice to the other that services should be discontinued for any reason.

Any additional services provided to you throughout the term of our engagement will be billed at our firm's current hourly billing rates. As of 12/31/2015, our firm's hourly billing rate for consultation is \$175 per hour.

(Yours's Initials)

WT Tax Accounting LLC Responsibilities

None of our services can be relied upon to disclose errors, fraud, or illegal acts that may exist. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information.

We will use professional judgment in resolving questions where the tax law is unclear or if there is reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g. Internal Revenue Service "IRS" and courts), we will explain the possible potions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the current codes and regulations and their interpretations. If the IRS or state tax authorities should later contest the position taken, there may be an assessment of additional tax, interest and penalties. We assume no liability for any such additional tax, interest and penalties or other fees and assessments.

Client Responsibilities

You agree to make all management decisions and perform all management functions; designate an employee with suitable skill, knowledge and/or experience to oversee the performance of the services; evaluate the adequacy and results of the services performed; accept responsibility for the results of such services; and establish and maintain relevant internal controls, including the monitoring of ongoing activities.

Unless we are otherwise advised, you confirm that expenses such as meals, travel,

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entertainment, vehicle use, gifts and related expenses for your business are supported by necessary records required by the Internal Revenue Service. At your request, we are available to answer your questions and advise you on the types of records required.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. We will not verify the information you give us. However, we may ask you for clarification of some of the information.

If an extension of time is required, any tax due with these returns must be paid with the extension(s). A five or six-month extension is available for all types of income or gift tax returns, provided that the extension is filed timely by the original due date of the return.

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 governmental tax examination, we will be available, upon request, to represent you, and will render additional invoices for the time and expenses incurred.**

You should retain all the documents, canceled checks, credit card statements and other data that form the basis of income and deductions for a minimum of five years. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the tax returns and, therefore, you should review them carefully before you sign them.**

Initials

WT Tax Accounting LLC Fees and Billing Policy

Our invoices are due upon receipt. Our fee for these services will be based upon the value of the service provided, including but not limited to the amount of time required at standard billing rates. Our firm's current hourly billing rate is \$175 per hour. From time to time, we may also incur expenses on your behalf for report production, computer processing, postage, travel, etc. Our invoices for these fees and expenses will be rendered each month as work progresses and are payable on presentation.

Payments are accepted via Credit Card or check. If some reason payment is rejected and payment was not received within 30 days of the invoice date via alternative payment method, we will discontinue work on your projects until the time when payment is received. You will be responsible for any late charges, interest or penalties as a result of any delays in filing or payment of taxes.

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Personal Guaranty

I personally guarantee that payment for the services rendered by **WT Tax Accounting LLC** shall be made pursuant to the terms set forth on each invoice, and I agree to pay all charges according to the payment terms established in said invoice. I understand that the entire outstanding balance due on all invoices shall become due in full immediately upon default in payment of any invoice. I further agree to reimburse **WT Tax Accounting LLC** for any costs associated with collection on my account, including attorney fees, court costs, etc.

Officer/Member/Partner/Trustee Signature

Date

Officer/Member/Partner/Trustee Name

Name of Business