AVR ANTHONY V. RICCI CPA, INC.
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1040 Engagement Letter

This letter is to specify the terms of our engagement to prepare your 2015 Federal and State income tax returns. To ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will not audit or otherwise verify the data you submit. We may need to ask for clarification of some information. You should retain all the documents, cancelled checks and other data to support 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 carefully review them before you sign and file them.** The law provides various penalties that may be imposed when taxpayers understate their tax liability.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. However, should we find any irregularities or unusual items we will bring them to your attention.

Your returns may be selected for examination 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 under a separate engagement letter and fee for that representation. ***You understand that you will be charged an additional fee if we are asked to assist you or represent you in a tax examination or responding to a tax notice for any misreporting of income, dependency deduction, credits or tax reporting discrepancy.*** *As* always, we stand behind our work and if there is any error on our part, we will respond to the notice with no additional fee. In the event you receive any tax notices from the IRS or state, you will forward them to us within five (5) days of the date of the notice.

Our fee for these services are based upon our standard billing rates. All invoices are due and payable upon presentation.

You agree that the liability of our firm and personnel to you shall not exceed the total amount paid for services herein, and this shall be your exclusive remedy. You further agree to indemnify and hold us harmless and our personnel from all actions, claims, liabilities, costs, expenses, or losses asserted or alleged by any person(s) and/or entity(ies) not a party to this agreement. These limitations on liability and indemnification provisions shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise.

If a dispute arises between you and Anthony V. Ricci, CPA, Inc., the dispute shall be settled through binding individual arbitration. You agree to waive your rights to sue Anthony V. Ricci, CPA, Inc. and its officers, directors, agents and employees in court before a judge and jury. If any portion of this arbitration provision is deemed invalid or unenforceable, it will not invalidate the remaining portions of the Arbitration Provision

If the foregoing fairly sets forth your understanding, please sign below. However, if there are other tax returns you expect us to prepare, such as gift, trust, etc. please inform us by listing it below your signature.

_____	_____	_____
Client Signature	Printed Name	Date
_____	_____	_____
Spouse's Signature (if Married Filing Jointly)	Printed Name	Date