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December 10, 2014

PLEASE SIGN AND RETURN WITH YOUR 2014 INCOME TAX INFORMATION

This letter is to confirm and specify the terms of my engagement with you for the year ended December 31, 2014 and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, I ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your **2014** federal and state income tax returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. Unless otherwise instructed by you in writing, we are required to electronically file all qualified returns.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will render such accounting and bookkeeping assistance as reasonably determined to be necessary for preparation of the income tax returns.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them or the electronic filing authorization. You should retain all the documents, canceled checks and other data that form the basis of income and deductions for a period of at least seven years. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

I may use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between a taxing authority's interpretation of the law and other supportable positions. I will discuss any significant issues with you and will offer my recommendation or advice. However, the final decision will be yours as the taxpayer.

Federal and state laws provide various taxpayer penalties that may be imposed when taxpayers understate their tax liability. Please contact me if you would like information on the circumstances or the amount of these penalties.

The laws also provide various preparer penalties which may be imposed regarding questionable positions taken on a tax return without adequate disclosure. If necessary, we will include a disclosure statement within your returns to identify questionable positions which we mutually agree to take on your returns.

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-TAX DIVISION-PCPS
CONNECTICUT SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS-STATE AND FEDERAL TAX COMMITTEES
PARTICIPANT IN THE PROFESSION'S PEER REVIEW PROGRAM

My fees for these services will be based upon our time and expertise required plus certain out-of-pocket expenses. All invoices are due and payable upon presentation of your returns and may be paid by cash, check or credit card. Invoices outstanding over 30 days are subject to finance charges assessed at the rate of 1.0% per month. Delinquent accounts may also subject you to legal or collection costs.

Your returns may be selected for review by federal or state taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon request to represent you and will render additional invoices for my services and expenses incurred.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office with your 2014 income tax information.

If there are other tax returns you expect us to prepare, such as returns for family members, US Treasury Report of Foreign Bank and Financial Accounts, gift tax returns or your Connecticut use tax return, please inform us by noting so at the end of this letter.

Your failure to sign this engagement letter, combined with your signing of your tax returns and/or electronic filing authorization constitutes a full understanding and acceptance of the terms and conditions of this engagement letter.

I would like to take this opportunity to thank you for having selected the firm of Joseph A. Miranda P.C. to provide tax services for you. Please do not hesitate to call me if you have any questions regarding this engagement letter or any aspect of my services.

Very truly yours,

Joseph A Miranda, CPA

JOSEPH A. MIRANDA, P.C.

I (we) acknowledge that I (we) have read and understand the foregoing agreement.

Accepted by: _____ Date: _____

Accepted by: _____ Date: _____

If married, this engagement letter must be signed by both spouses.

Other Returns / comments: _____

