

Income Tax Engagement Agreement

The Client has engaged the Company to provide the preparation of your **2017** federal and state income tax returns, personal property tax returns, homestead exemption (as needed) from information which you have furnished us. The Client also acknowledges that they have disclosed to the Company all required information as it relates to foreign bank accounts, foreign assets, earned income credit, American opportunity credit, child tax credit, and use tax.

Our fee for these services will be based on our standard pricing schedule and the invoice for such services is hereby made part of this agreement by this reference.

The Client may request that we perform additional services not outlined in this engagement agreement. If this occurs the Company will communicate with the Client regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend this agreement or issue a separate engagement agreement to reflect the obligations of both parties. In the absence of written communications from the Company documenting such services, our services will be limited to and governed by the terms of this engagement agreement.

Both parties agree that it is the Client's responsibility to maintain, in their records, the documentation necessary to support the data used in preparing this service. It is the Company's policy to keep records related to this engagement for seven years after which they are destroyed. However, the Company does not keep any original client records; we will return those to the client at the completion of the services rendered under this engagement. When records are returned to the Client, it is the Client's responsibility to retain and protect their records for possible future use, including potential examination by any government or regulatory agencies.

The Company will use our professional judgment in preparing your case. 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., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt whatever position you request for your case as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

In the interest of facilitating the Company services to the Client, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential to the Client. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, the Client recognizes and accepts that the Company has no control over the unauthorized interception of these communications once they have been sent and consent to the Company's use of these electronic devices during this engagement.

The Company will send the Client periodic invoices for fees and costs incurred in performing this engagement. Each invoice will be payable within ten (10) days of its mailing date. Accounts which are more than ten (10) days past due are considered delinquent and a finance charge of one and one-half percent (1 1/2%) per month will be charged. Any returned payments will be re-billed right away with a 44.95 return charge fee. The Client acknowledges these charges and agrees to pay them in full.

The Client also acknowledges and agrees that the Company is not required to continue work in the event of the Client's failure to pay on a timely basis for services rendered as required by this engagement agreement. The Client further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of the Client's failure to pay on a timely basis for services as required by the engagement agreement, the Company shall not be liable to the Client for any damages that occur as a result of our ceasing to render services.

The above referenced client hereby engages Cruise & Associates, Inc. to provide consulting & accounting services as outlined in this agreement. In addition the Client affirmatively represents to Cruise & Associates, Inc that he or she is not contemplating filing for relief under the bankruptcy code. The fee established in this agreement is based on the information provided as of this date, and any changes as requested by the client will be extra. This agreement may be canceled by either party within thirty days written notice, if canceled by either party all outstanding balances will be due and payable at that time.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Cruise & Associates, Inc.

Print Business or Individuals Name

Signature

Date