

Thank you for choosing Wildboar Tax & Accounting, LLC (WTA). This letter will govern the terms of our engagement with you. The services we provide and for which we are responsible are limited to those specified within this letter. Your signature below confirms this mutual understanding. Please sign below and return it to our office. We cannot begin services until we receive your signed acknowledgement.

WTA will prepare your 2011 federal and state income tax returns from information which you will furnish to us. WTA will not audit or otherwise verify the data you submit, although it may be necessary for you to clarify some of the information. You will receive questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. Failure to provide complete and accurate information may result in tax liability for which WTA will not be responsible.

You should retain all the documents, cancelled checks and other data that form 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 review them carefully before you submit them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations, misappropriation, fraud or irregularities, should any exist. WTA will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns at your expense.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

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 government tax examination or inquiry, WTA will be available upon request to represent you and will render additional invoices for the time and expenses incurred. Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. WTA's billing rates for 2012 are \$190 per hour for tax preparation and \$220 per hour for representation before government entities. Any required bookkeeping services will be charged at \$58 per hour. All invoices are due and payable upon presentation.

You have the right to terminate my services at any time for any reason. WTA has the same right. In the event of termination, you will be responsible for all fees and costs incurred up to the time of termination.

If the foregoing fairly sets forth your understanding, please sign the return letter in the space indicated. If there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return letter. We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Joanna Wilbur, CPA
Wildboar Tax & Accounting LLC

RETURN LETTER

BY SIGNING BELOW, TAXPAYER ACKNOWLEDGES THAT TAXPAYER HAS RECEIVED AND READ A COPY OF THIS ENGAGEMENT LETTER. TAXPAYER UNDERSTANDS THE LETTER AND ENGAGEMENT TERMS AND AGREES TO ABIDE BY THEIR TERMS AND CONDITIONS.

I/We understand that Wildboar Tax & Accounting LLC is responsible only for the tax returns that it has prepared based on the information we provided. The fee does not include responding to IRS inquiries, and we understand that you (Wildboar Tax & Accounting LLC) are not responsible for IRS (or state) disallowance of doubtful deductions or deductions unsupported by adequate documentation and the resulting taxes, penalties, and interest. We further acknowledge and agree to defend and indemnify WTA from any and all claims pursued by the IRS against WTA for the preparation and submission of tax returns based on fraudulent or misrepresented information.

To the best of my knowledge, the information which has been submitted to Wildboar Tax & Accounting LLC, whether in written or oral form, clearly reflects all income received, and any deductions claimed are supportable by records in my/our possession and should be used in the preparation of my/our tax returns. All records and substantiation needed to support this information are available in conformity with Internal Revenue Service Code and Regulation requirements.

By: _____

Returns to be filed: ____ Federal ____ State ____ City ____ County