

E n g a g e m e n t L e t t e r f o r T a x S e r v i c e s

Tick Tock Tax Service, LLC is pleased to offer the following information about the completion of your tax work. We ask that this Engagement Letter be signed and dated by at least one person.

We will prepare your Federal and State income tax returns for 2017 from information that you provide. We will neither audit nor verify this data, although we may ask you to clarify some of it. We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and other supportable positions. Tick Tock Tax Service, LLC conducts tax practices in conformity with guidelines from the AICPA Tax Division and the Department of Treasury Circular 230.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us. Tick Tock Tax Service, LLC will continue to file state tax returns in the states that you notify us regarding the origination of your income. If you wish to have us review the sourcing rules of your income and if you owe income tax to any other state(s), please request this service.

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. We will assist you to determine if any additional filing requirements are necessary which may include FBAR and/or FATCA forms. Failure to report foreign assets may result in significant civil and criminal penalties from the Department of Treasury.

Your returns, of course, are subject to examination or inquiry by the taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination or inquiry regarding your return, we will be available to represent you. Additional fees may be assessed for these services. Tick Tock Tax Service, LLC requests that you keep your financial records for seven years and copies of income tax returns *forever*. We purge our storage of tax returns and detail files every five years.

We will also be available to answer your inquiries on specific tax matters and to consult with you on income and estate tax planning for the forthcoming year. The above services are not included in the tax preparation fee and will be billed at our standard rates.

For those of you who bring in a **completed** organizer to us by **March 17, 2018**, we will make every effort to complete your tax returns by the due date of April 17, 2018. For those of you who do not, or **cannot** get us complete information by **March 17, 2018**, we may need to put your return on automatic extension. The IRS allows an automatic extension to October 15, 2018. If an extension of time is required, any tax due with the return must be paid with the extension on **April 17, 2018**. Any amounts not paid by filing deadline may be subject to interest and late payment penalties by taxing authorities.

You have the final responsibility for all income tax returns and, therefore, you should review them carefully before you sign. You will sign your return under penalties of perjury as required by the Internal Revenue Service. The statement above the signature section on form 1040 reads: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete."

If this letter defines the arrangements, as you understand them, please sign and date the enclosed copy and return it to us. If the engagement is performed without our having received a signed copy of this letter, and without our having received written notice from you that our understanding as expressed in this letter is inconsistent with yours, then we will rely on the contents of this letter in performing this engagement.

This letter constitutes the complete and exclusive statement of the agreement between you and Tick Tock Tax Service, LLC, superseding all other communication, with respect to the terms of the engagement, between the parties, under the laws of New Jersey.

I (we) have provided, to the best of my (our) knowledge and belief, correct information, which includes all income, deductions, and other information necessary for the preparation of my (our) income tax returns. I (we) understand that my (our) completed return will be available to me (us) upon payment of the related invoice. Spouses have individual rights to request separate copies of returns.

We sincerely appreciate this opportunity in preparing your 2017 income tax returns.

Taxpayer's signature

Spouse's signature

Date