GREGORY A. GALANEK, CPA
P.O. BOX 1079
35 Turkey Hill Road, Suite 201A
Belchertown, MA 01007-1079
Tel. (413)323-8886

Dear Client,

I appreciate the opportunity to serve and advise you regarding your income taxes. To ensure a complete understanding between us, I ask all clients to read and confirm the following arrangements.

Services Provided
This engagement is for the preparation of your 2015 Federal and State individual and/or business income tax returns you request using information you provide to me. I may ask for clarification of some items, but I will not audit or otherwise verify the data you submit. The only accounting or analysis work I will do is that which is necessary for preparation of your income tax returns.

I may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, I will outline in a written communication each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, I will adopt, on your behalf the alternative which you select after having considered the information provided by me. Pursuant to new standards prescribed in IRS Circular 230 and IRC 6694, I am forbidden from signing a tax return unless I have a reasonable belief that a tax position taken on the return will more likely than not be sustained on its merits unless we disclose this tax position on a separate attachment to the tax return. However, under no circumstances may I sign a return with a tax position that has no reasonable basis.

Information needed from you
It is your responsibility to provide information required for preparation of complete and accurate returns, including a completed organizer, worksheets, a list of questions or concerns you have, and any other documents that are necessary in the preparation of complete and accurate returns. You agree that you have all original receipts, income statements, canceled checks, bank statements, mileage logs and all supporting documentation and that you will retain all original documents and any 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 your income tax returns and therefore you should review them carefully before signing them.

Limitations of Liability
You agree that my maximum liability for any negligent errors or omissions committed by Gregory A. Galanek, CPA in the performance of this engagement will be limited to the amount of my fees for the engagement, except to the extent determined to result from Gregory A. Galanek, CPA's gross negligence or willful misconduct. All disputes that arise as a result of this engagement that cannot be resolved by us shall be submitted to binding arbitration under the rules of the American Arbitration Association.

Payment Terms
All fees and costs incurred to prepare your tax returns are due and payable when the returns are released from my office. I reserve the right to hold the completed returns until your account is paid in full. Should your returns be released without full payment, a finance charge of 1.5% per month will be assessed beginning April 18, 2016. Returned checks or Non-Sufficient Funds will be charged a $25 NSF fee and a $25 re-billing fee.

I/we understand the returns are to be prepared from information that I/we provide and that the final responsibility for a complete and accurate tax return rests with me/us. I/we declare that the forms and information I have provided to Gregory A. Galanek, CPA are to the best of my/our knowledge true, correct and complete. It is also my/our responsibility to review and understand the information shown on the returns prior to signing and filing them.
I/We acknowledge receiving a copy of our tax return and understand that if additional copies are needed, they will be provided at a cost of $25.00 per copy.

_____   _____   _____
Taxpayer Signature   Spouse Signature   Date

_____   _____
Print Name   Print Name