

STEENERSON & CO., INC.
11493 GRAY ST
WESTMINSTER, CO 80020
(303) 525-4272

December 30, 2013

_____, CO 00000

Dear _____,

As 2013 ends and the new year begins, it's time to start thinking about taxes again. We hope 2013 has been a happy and prosperous year for you.

Enclosed is your 2013 Tax Organizer which we will use in preparing your 2013 tax return(s). It summarizes your 2012 tax information and provides space for you to enter your 2013 data. As you receive your 2013 tax documents, please collect them and keep them with this organizer. These documents include such items as your W-2s, Form 1099s, K-1s, brokerage statements, etc. Your check register may also include pertinent information.

Complete only those schedules that apply to you. If you have already prepared other schedules for the necessary information, refer to them in the organizer and enclose them for our use. A fully completed organizer lessens the likelihood of omissions from your tax return.

When you have gathered all your tax information, please mail the tax organizer, along with your various tax forms, in the enclosed envelope. You may also contact our office to set up an appointment to complete your 2013 tax return(s).

We look forward to hearing from you soon. As always, contact us if you have any questions.

Sincerely,

Shelby Steenerson

December 30, 2013

STEENERSON & CO., INC.
11493 GRAY ST
WESTMINSTER, CO 80020
(303) 525-4272

_____, CO 00000

Dear _____,

This letter is to confirm our understanding of the terms of our agreement and outline the nature and extent of services we will provide. Based upon the information you furnish to us, we will prepare your Federal and applicable state income tax returns for 2013.

We will not audit or verify the data you submit to us, although we may ask you for clarification when necessary. All the information you submit to us will, to the best of your knowledge, be correct and complete and include all other information necessary for the completion of your tax return. It is your responsibility to provide all necessary information related to income and deductions and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions over \$250. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, or for resulting taxes, penalties and interest.

Our deadline for receiving your tax information in order to file the tax return by April 15, 2014 is no later than March 20, 2014. If we have not received all of your information by March 20, 2014, and your return is not completed by April 10, 2014 we will need you to sign an authorization form for filing an extension (tax returns filed under an extension are due October 15, 2014.) You understand that if an extension is filed it does not extend the time to pay all taxes due. If, after completing the returns, it is determined that a balance is owed you will be subject to late payment penalties and interest charges on the balance due. In addition, You understand that if the request for extension is denied you will be subject to late filing fees as well.

You are responsible for complying with any other country's income reporting and tax filing requirements. We have no responsibility to discuss these issues with you. If you have a specific question(s) regarding your tax filing obligations, please contact us to schedule an appointment to discuss your concerns.

We will use our judgement to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that an 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. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the IRS 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 event, however, that you ask us to take a tax position that in our professional judgement will not meet the applicable laws and standards, we reserve the right to stop work and shall not be liable to you for any damages that occur as a result of ceasing to render services. You agree that you will not and are not entitled to rely on any advice unless your request and our response are provided in writing.

Your returns are subject to review by the taxing authorities. Any items that may be resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available upon request to represent you under separate engagement letter, or to review the results of any examination. Billing for these additional services will be at our standard rates.

If any dispute arises among the parties, they agree to try first in good faith to settle the dispute by mediation administered through CNA, Aon Insurance Services. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rule for Professional Accounting and Related Services Disputes. Fees charged by any mediators, arbitrators, or others associated with the mediation shall be shared equally by all parties. In agreeing to arbitration, we both acknowledge that in the event of a dispute each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

It is our policy to keep records related to this engagement and copies of your tax return for four years from the date the tax return was e-filed or delivered to the taxpayer, after which we reserve the right to shred/destroy our copies. We suggest that you retain copies of your tax returns for a minimum of seven years. We do not keep any original client records. We will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. If original tax documents are left at Steenerson & Co., Inc.'s office, they will be retained and kept secure for your pick up for three months from the date the tax return was e-filed or delivered to the taxpayer. If the original documents are not picked up within three months, the taxpayer will either need to arrange to have the documents shipped to the taxpayer at the taxpayer expense or storage fees will be charged at \$20/month. After a period of one year after the date of this signed engagement letter, if the original documents are left at the office of Steenerson & Co., Inc. they will be

destroyed. We will not be responsible for any fees, penalties or interest caused by the destruction of these documents.

Our engagement does not include tax planning services, which are available as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax saving strategies for you to consider as a possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

The charges for our services are based on our fee schedule and the complexity of the returns, plus out of pocket expenses. All tax preparation fees must be paid prior to picking up and/or e-filing your returns, without exceptions.

You have the final responsibility for your income tax returns. Please review them carefully before you sign and mail them. You will be required to verify and sign a completed Form 8879 IRS e-file Signature Authorization, and all state equivalent authorization forms **before** your returns can be filed electronically. If your return is filed by mail, it is your responsibility to make sure the return is received by the taxing authorities. Our services will be concluded upon delivery to you, the taxpayer. It is our recommendation that you mail all returns via Certified mail.

If the above is in accordance with your understanding of the terms and conditions of our agreement, please sign and return this letter and retain a copy for your records. By your signature below, you acknowledge and agree that upon the expiration of four years from the date the tax return is e-filed or delivered to taxpayer, Steenerson & Co., Inc. and all employees or associates shall be free to destroy our records related to this engagement.

Shelby Steenerson

Accepted by:

Client signature

Client signature

Date