

2016 ENGAGEMENT LETTER and HOLD HARMLESS AGREEMENT

To: **Jack Skehan and Associates--**

I have engaged your firm to prepare my Federal (1040 / 1041 / 1065 / 1120 / 1120S / 990 / 706 / 709) and **Maine** (and/or State of _____) income tax returns for the year ended **December 31, 2016**, or appropriate fiscal year. The income tax returns you prepare are based on financial information that I will provide to you. Thus, it is clear that you cannot prepare appropriate returns without accurate and complete financial information from me. To the extent a state or federal taxing entity challenges the adequacy or accuracy of my information, that Jack Skehan and Associates incorporates into a return for my benefit, I understand that additional, corrective work performed by you will be at an additional cost to me at your prevailing fees and rates. I understand it is my responsibility to provide you with all of the information required to complete my tax return. In that regard I state, to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding my income as listed on the accompanying Forms W-2, 1099 and/or written summaries. I understand it is my responsibility to provide all the information necessary to complete the returns. I will retain for 4 years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my return.
2. I have provided true, correct and complete information regarding amounts I have provided to you to claim as tax deductions, and have maintained written documentation supporting all amounts, including mileage records, logbooks and receipts. I understand if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law, and other supportable positions, you will use your professional judgment in resolving the issues.
3. I understand that:
 - a. taxing authorities may examine the returns; documentation should be retained to support the information provided, especially business travel & entertainment deductions, business use of autos and other assets, and barter activities; and that penalties may be imposed on returns that are late, underpaid or incorrect.
 - b. you will not audit or otherwise verify any information; you may require clarification or additional information; you are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.
 - c. your policy is to put all tax advice in writing. I will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.
 - d. your invoice will be due and payable upon completion of these returns and will be based upon a combination of time and fee schedule based on the forms in my tax return. I understand there is an extra charge for bookkeeping assistance and calls to financial advisors and/or lawyers etc.

