



The Miller Associates
820 N River Street Loft 206
Portland, OR 97227

www.themillerassociates.com
503-891-6659
Fax 503-280-1100

BUSINESS ENGAGEMENT AGREEMENT

Dear Client:

We appreciate the opportunity to work with you. This letter is to outline the terms of our engagement to provide tax services for your company for the year ended December 31, 2016 to clarify the nature and extent of the services we will provide, and to confirm an understanding of our mutual responsibilities.

We will prepare your federal, state, and local income tax returns based on the returns you filed last year. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of. If you would like to add any additional forms or services to this engagement, please use the *Comments and Additional Requests* space provided below.

The IRS filing deadline for **corporate** and **partnership** returns is **March 15, 2017**. In order to meet this filing deadline, the information needed to complete the returns should be received in this office no later than **February 15, 2017**. In order to meet this filing deadline, the information needed to complete the returns should be received in this office no later than **February 15, 2017**. *If we receive your information after this date, we will make every effort to complete your returns without an extension. However, an extension may be filed on your behalf, depending on our workload.*

Certain entities may be required to electronically file Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with the U.S. Department of the Treasury. Failure to comply with the filing requirements may result in significant civil and criminal penalties. Unless otherwise specifically agreed in writing, we will not prepare, file, or provide assistance with this form. If you would like to add Form 114 (or any other forms or services) to this engagement, please use the *Comments and Additional Requests* space provided below.

Clients must provide us with all the information required for the preparation of complete and accurate returns. You represent that the information you provide will be accurate and complete to the best of your knowledge. We will not audit or otherwise verify the information provided, although we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or other irregularities in your source documentation, should any exist. **The taxpayer is ultimately responsible for the income tax returns so we urge you to carefully review them before signing.**

You should retain all the documents, canceled checks and other data that form the basis of income, deductions, credits and payments shown on the return. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

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 what seem to be other supportable positions. There may be situations where we are required by law to disclose a position on a tax return. We

are not attorneys; therefore, we cannot provide you with a legal opinion on various tax positions. We can, however, advise you of the consequences of different positions. We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. In the event, however, that you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fees based on time expended (at our standard rates) plus all out-of-pocket expenses through the date of withdrawal.

Your returns may be selected for examination or audit by the tax authorities. In the event of such governmental tax examination, we would be pleased to represent you under the terms of a separate engagement letter.

Our engagement does not include any services not specifically identified above. We may need to perform additional accounting or research services incidental to the preparation of your tax returns. These incidental services will be billed with your tax return, at our standard rates.

Our engagement does not include any services to determine whether you have filing requirements in taxing jurisdictions than the one(s) you have informed us of. We may need to perform additional research under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required. These incidental services will be billed with your tax return, at our standard rates.

Your returns are required by the IRS and most state and local taxing agencies to be electronically filed. We will provide you with a copy of your final returns for review prior to electronic transmission. The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically. We are legally prohibited from transmitting any return without the appropriate signed authorizations.

Our licensure rules prohibit us from charging fees for this engagement contingent upon the results of our services. Rather, our fees for this engagement, including tax planning, preparation of your returns, and any representation of your interests during an examination by a taxing authority and/or any subsequent appeal, will be based on our standard hourly rates, which range from \$100 to \$350 per hour depending on the complexity of your engagement and the staff required to provide the requisite service. The appropriate rates are determined at our sole discretion. In addition, you agree to reimburse us for any of our out-of-pocket costs incurred in connection with the performance of our services.

Prior to commencing our services, we require that you provide us with a retainer in the amount of at least one-half your prior year estimate. If you are a new client we will provide you with an estimate. The retainer will be applied against your final invoice and the remaining balance will be due prior to our release or filing of your returns. For ongoing services, we will provide you with an estimate of services and require a retainer for the full amount of the retainer prior to beginning service. Any outstanding invoices are subject to an interest charge of 1.5% per month of the amount due. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, you agree to reimburse us for our costs of collection, including attorneys' fees. Checks should be made payable to The Miller Associates.

You may terminate this engagement at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time due to unpaid

invoices, the guidance of our professional standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services. Otherwise, this engagement will be considered complete upon acceptance of your e-filed returns by the tax authorities. In the event that your returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities.

Contact us with any question whatsoever. We appreciate this opportunity to work with you.

My signature affirms my complete understanding and agreement of the terms of this agreement in its entirety and my agreement to uphold it.

Company Name: _____

Guarantor Signature: _____

Guarantor Name: _____

Title: _____

Date: _____

Comments or additional requests: _____

