**Melissa Frankenberger, CPA**
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**INCOME TAX PREPARATION SERVICE AGREEMENT**

I appreciate the opportunity of working with you and advising you regarding your federal and state individual income taxes. In order to ensure an understanding of our mutual responsibilities, I ask all of my clients for whom returns are prepared to confirm the following arrangements:

1. I will prepare your Federal and Missouri state individual income tax returns. **These returns will be prepared from information which you will furnish to me. I will not audit or make any other verification on the data you submit, although it may be necessary to ask you for clarification of some of the information.** I will furnish you with an online checklist to help you in gathering the necessary information. **In the event of an audit by a taxing authority, you will be required to provide the documentation for all items in question. It is the taxpayer's (you) responsibility to obtain/retain all documentation that supports your tax liability.**

2. It is your responsibility to provide all the information required for the preparation of a complete and accurate tax return. You should retain all documents, cancelled checks and other data that form the basis of income and deductions for at least the period of the statute of limitations (typically 3 years, but can unlimited in certain situations). You should also retain documents that support items carried over into open years, such as cost basis information, nondeductible IRA's, net operating losses, etc. This information may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign them.** If for some reason you believe your returns have not been received by the taxing authorities, (i.e., didn't get your refund or they haven't cashed your check) then please contact me.

3. My work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors by you, fraud, misrepresentations, defalcations and/or other irregularities, should any exist. I will render such accounting and bookkeeping assistance as determined to be necessary only for the preparation of your income tax returns. **It is your responsibility to provide me with accurate, truthful information for use in preparing your tax forms.**

4. I will use my professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authority's interpretation of the law and other supportable positions. Unless otherwise instructed by you, I will resolve such questions in your favor whenever possible.

5. The law provides various penalties that may be imposed when taxpayers understate their tax liability. The Internal Revenue Service also imposes penalties upon taxpayers and return preparers for failure to observe due care in reporting for income tax returns.

6. Your returns may be selected for review for any reason by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon request to help you resolve these issues. However, such assistance is not included in your tax preparation fee and I will render additional fees for the time and expense incurred on a case by case basis. Moreover, the taxing authorities may correspond with you regarding your tax return. You agree to timely forward this correspondence to me for review and analysis. Additional fees may be charged depending upon the response required.

7. My fees are based upon a standard rate schedule for the type of forms required to be filed. You will never be charged additional fees. Payment for services is due prior to me filing your taxes.

8. Unless otherwise specified by you in writing (email is sufficient), I will create/generate a PIN for you that will be used as your signature on your tax forms (only applies to electronically filed tax forms - Starting in Jan, 2011, ALL returns prepared MUST be e-filed).

If the foregoing fairly sets forth your understanding, please sign in the space indicated. And thank you for your trust in my professional tax preparation services.

Acknowledged,

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Printed Name Signature Date