



BRADSHAW, GORDON & CLINKSCALES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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Dear Client:

Please read and sign this engagement letter and start collecting the documents and information you will need. If you need another copy of your organizer, please let us know, or you can download a basic organizer from our website, www.bgcllc.com.

We will prepare your federal and state individual income tax returns and we will advise you on income tax matters for which you specifically request our advice. You represent that the information you supply to us is accurate and complete to the best of your knowledge and that you will disclose to us all relevant facts affecting the returns. We will not verify the information you gave us; however, we may ask for additional clarification of some information.

The law requires you to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and 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 legal responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist. If we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we are not responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

We will use professional judgment in resolving questions where the tax law is unclear, or when conflicts exist between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

It is important for you to know that the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. We will discuss tax positions that may increase the risk of exposure to penalties and any recommended tax return disclosures with you before completing the preparation of the returns. The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. These standards differ and are higher for return preparers than for taxpayers.

You should know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos, computers, and cell phones. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice.

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Members: American Institute of CPAs, South Carolina Association of CPAs, North Carolina Association of CPAs

Your returns may be selected for examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your returns and we will render additional invoices for the time and expenses incurred.

THIS ENGAGEMENT DOES NOT COVER OTHER STATE AND LOCAL TAXES INCLUDING SALES AND LICENSE TAX FILINGS. PLEASE CONTACT US IF YOU FEEL YOU MAY BE SUBJECT TO SUCH TAXES.

Our fees for these services will approximate our time incurred at our standard hourly rates, plus travel and other out-of-pocket expenses. Invoices are payable upon presentation. Interest will be charged for late payments.

Additional charges may apply for significant work to clean-up books and records suitable for the return to be prepared. Any year-end planning is also subject to a separate charge from the preparation of the tax return.

The fee for the tax returns does not include responding to Internal Revenue Service or State agency inquiries, and the client understands that the tax preparer is not responsible for Internal Revenue Service disallowance of doubtful deductions or deductions unsupported by adequate documentation or for resulting taxes, penalties, and interest.

We will be pleased to discuss this letter with you at your convenience. If the foregoing is acceptable to you, please sign the original copy of this letter in the space provided and return it to us via mail, or when you drop off your 2015 tax information.

Very truly yours,

Bradshaw, Gordon & Clinkscales, LLC

Accepted by client:

Sign here

Date

Print name