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**2019 Annual Tax Planning Engagement Letter**

**PLEASE SIGN AND RETURN ALL PAGES**

1. We are pleased to confirm our understanding of the arrangements for tax planning services. This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please inform us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs and successors of you. To ensure an understanding of our mutual responsibilities, we ask all clients for whom we perform Tax Planning services to confirm the following arrangements. It is your responsibility to provide all the information required for tax planning services to be performed.

**Tax Planning Responsibilities**

1. Estimate your future federal, state and local income tax liabilities.
2. Allow us to test tax various planning proposals that may be considered using a “what if” approach to see their net impact on their tax liabilities.
3. Identify the limitations posed by the interplay of different sections of tax law. For example, to identify the impact of the Alternative Minimum Tax on tax planning proposals or the different effects of state, federal and local limitations on deductions.
4. To be most effective tax planning should be prepared every tax year, the earlier the better.

**Other Items**

3. It is our policy to keep records related to this engagement for three years after which they are destroyed. ***However, we do not keep any original client records, so 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 three years for possible future use, including potential examination by any government or regulatory agencies.***

4. We are not investment advisors. We can suggest various investment firms for this sole purpose. Please feel free to ask for any information you may need now or in the future.

5. Our professional fee is based upon the complexity of the work to be performed and our professional time to complete the work. Payment ***is due upon receipt***. If payment is not received by the due date, you agree to pay interest charges of 1.5% per month on the unpaid balance. In the event you are delinquent in payment of any portion of the fees or advances and an attorney is hired to collect, you agree to pay reasonable legal fees, expenses of litigation and court costs, one-third (1/3) of the balance due being agreed as a minimum reasonable fee.

6. Billings become delinquent if not paid within 30 days of the invoice date. If billings are not paid within 60 days of the invoice date, at our election, we may stop all work at our discretion until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

7. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

8. We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

Sincerely,

**West & Company P.C.**

I (We) have read the above terms of the engagement letter and agree with the terms of this engagement.

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Client Signature Date

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Client Signature Date