



Miller Dixon Drake

Certified Public Accountants

Miller Dixon Drake PC
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Annual Engagement Letter

Dear Client:

We will prepare your federal, state and local tax returns for the year ended December 31, 2011.

It is your responsibility to provide us with all of the information necessary to complete your tax return. In that regard you state that, to the best of your knowledge and belief, you have read our Privacy Policy, and that:

You have provided true, correct and complete information regarding your income as listed on the attached Forms W-2, 1099 and/or written summaries. You will retain for 6 years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on your return.

You have provided us true, correct and complete information regarding amounts you claimed as tax deductions, and have maintained written documentation supporting all amounts, including log books and receipts. You understand that taxing authorities may examine the returns, that documentation should be retained to support the information provided to us, especially business travel and entertainment deductions, business use % of autos and other assets, barter activities, and the required documents to support all charitable contributions, and that penalties may be imposed on returns that are late, underpaid or incorrect.

We will not audit or otherwise verify any information. We may require clarification or additional information. We are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.

You understand that you will be charged an additional fee if we are asked to assist or represent you in a tax examination or inquiry. You understand that, in the event of preparer error, you are responsible for additional tax that may be due, but our responsibility is to pay for any penalty that the IRS, state or local taxing authorities may assess.

You will contact us immediately if you discover additional information that will lead to a change in your return, or if you receive any letters from the IRS, state or local taxing authorities. Our policy is to put formal tax advice in writing, and that you will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.

We will use our judgment to resolve questions in your favor where a tax law is unclear or if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Our bill will be due and payable upon completion of those returns, and that additional services will not be performed until the bill for these services is paid in full. You understand that your bill will be based upon our standard fee schedule. We will only guarantee that extension requests presented to us in writing prior to the due date will be filed.

If there are other services or tax returns that you expect us to prepare, such as estate, gift, sales or fiduciary, please note them at the bottom of this letter.

In accordance with our firm's document retention policy we will retain our work papers and your tax returns for 5 years. We will provide you with a copy of the tax returns and other pertinent work papers that should be a part of your books and records. If you should need replacements, we will provide additional copies at our standard copying fees. All of your original records will be returned to you. After 5 years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may shorten the time during which our records will be available. The working papers and files of our firm are not a substitute for your original records. It is agreed and understood that in connection with the performance of this engagement by Miller Dixon Drake that the work papers prepared by us shall remain the property of Miller Dixon Drake.

We appreciate the opportunity to serve you, and look forward to a continuing, mutually satisfying relationship.

Very truly yours,

Miller Dixon Drake

The terms described in this letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party in writing.

(Taxpayer Signature)

(Printed Name)

(Date)

(Taxpayer Signature)

(Printed Name)

(Date)