

HERSH, GOLAND & GREEN
CERTIFIED PUBLIC ACCOUNTANTS

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Date _____

Name _____

This letter is to confirm and specify the terms of our engagement with you for the year ended December 31, 2014 and to clarify the nature and extent of the tax services we will provide.

We will prepare your federal and state individual income tax returns for calendar year 2014. We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state or additional returns. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request.

This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

It is your responsibility 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 responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

During audits the Internal Revenue Service is insisting on complete documentation for all deductions. Estimates are no longer being accepted. Business use of automobile, cell phone, travel, and entertainment etc. will have to be fully substantiated. If you are not sure of the requirements, we are happy to discuss them with you.

If a joint return is prepared, tax returns and copies of all supporting documentation will be made available to either spouse without the consent or notification of the other spouse.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be 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 be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

Our professional judgment will be used in preparing your tax returns. Whenever we are aware that possible applicable tax law is unclear or that there are conflicting interpretations of the law by the courts and tax agencies, we will explain the possible positions which may be taken on your returns. We will follow whatever position you request on your return so long as it is consistent with the codes, regulations and interpretations which have been promulgated. If the IRS or state tax authorities should later contest the position taken, there may be an assessment of additional taxes plus interest and penalties. We assume no liability for any such assessment.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for 5 years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the 5 year period, we are free to destroy our records related to this engagement.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

Your returns are subject to review by taxing authorities. In the event of an examination or other contact, we are available to represent you. You may appeal any adjustments proposed by an examining agent. Our fees for these additional services will be arranged in a separate engagement letter.

If there is a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary to promptly mediate in a good faith effort to resolve it. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

Estate planning, and financial planning are very complex and are not included as part of the preparation of your income tax return. Any comments or suggestions made during the process are not intended to be a comprehensive estate and/or financial plan. Please let us know if you would like to schedule an appointment to discuss your current estate, and/or financial plan, and how it can be improved.

The Affordable Care Act (ACA) has added various new health insurance mandates, penalties and credits beginning in 2014. Our engagement does not include providing ACA advice regarding your eligibility for coverage, credits or subsidies that you may be entitled to. This can be obtained as a separate engagement.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

Hersh, Goland & Green, CPA's

Taxpayer _____ Date _____

Spouse _____ Date _____

Please provide our copy of the return Printed _____ Electronically _____ Both _____

Questions 2014 Tax Returns

Name _____

Yes No

| | Yes | No |
|--|--------------------------|--------------------------|
| Did your address change during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did your marital status change during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Can you be claimed as a dependent by another taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| Were there any changes in dependents from the prior year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you change the bank account that has been used for direct deposit of your refund | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for every month of 2014 for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did anyone in your family qualify for an exemption from the health care coverage mandate? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, please provide any Form(s) 1095-A you received. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to a Health savings account (HSA) or Archer MSA? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any distributions from a Health savings account (HSA), Archer, MSA, or Medicare Advantage MSA this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay long-term care premiums for yourself or your family? | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are a business owner, did you pay health insurance premiums for your employees this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any foreign income, bank accounts, trusts or investments, see the explanation in the 2014 tax package accompanying this questionnaire (not including any assets held through a U.S. brokerage firm) | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire a new or additional interest in a partnership or S corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any real estate during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire or dispose of any stock during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you take out a home equity loan this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you refinance a principal residence or second home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any debts canceled or forgiven this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase a new vehicle this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any student loan interest this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Social Security benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any unemployment benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any disability income during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have evidence to substantiate charitable contributions? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any noncash charitable contributions (clothes, furniture, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C. | <input type="checkbox"/> | <input type="checkbox"/> |

Questions 2014 Tax Returns

Name _____

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|--|--------------------------|--------------------------|
| Did you have any expenses related to seeking a new job during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any out-of-state purchases (by telephone, internet, mail, in person that the seller did not collect state sales or use tax? If yes please see the explanation for paying sales tax with your state return | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make gifts of more than \$14,000 to any individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any college educational expenses during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to an education savings or 529 Plan account or to a Health savings account (HSA) or Archer MSA? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you engage in any bartering transactions? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any individual as a household employee during the year? If yes, see the explanation for additional employer taxes that will be due. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make energy efficient improvements to your main home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive correspondence from the State or the Internal Revenue Service? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund. | <input type="checkbox"/> | <input type="checkbox"/> |