

2011 Individual Income Tax Preparation Engagement Letter

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in preparing income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2011 U.S. Individual Income Tax Return with all necessary supporting Forms and Schedules from the information that you furnish us. It is your responsibility to provide all the information required for the preparation of a complete and accurate tax return. You represent that the information you are supplying to us is accurate and complete to best of your knowledge and that any expenses claimed for meals, entertainment, travel, business gifts, dues and membership, vehicle usage, and/or charitable contributions are supported by records as required by law and that you have disclosed to us all known tax liabilities. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. You have the final responsibility for your income tax return and, therefore, you should review your return carefully.

We will use professional judgment in resolving questions where the tax law is unclear, or where there maybe conflicts between the taxing authorities' interpretations of the law. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. We subscribe to a program of peer review for maintenance of quality control in our office. As part of this program, your return may be reviewed by other tax preparers in our office under strict rules of confidentiality.

If your U.S. Individual Tax Return prepared by us is selected for review by taxing authorities, any proposed adjustment may be subject to rights of appeal. In the event you receive a letter from the IRS's AUSC on a return we prepared, we will assist you in resolving the issue with the IRS. Fees may apply to undisclosed tax liabilities. If you receive an audit request from the IRS, the initial four (4) hours we spend on the audit are at no cost to you; however after the initial four (4) hours you will be billed at our standard rate of \$250 per hour.

IRS guidelines required us to electronically file **all** U.S. Individual Income Tax Returns we prepare. Unless you feel electronically filing your income tax return will do you *undo hardship*, your return will be filed electronically with the IRS.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have provided written instructions to provide any privileged information.

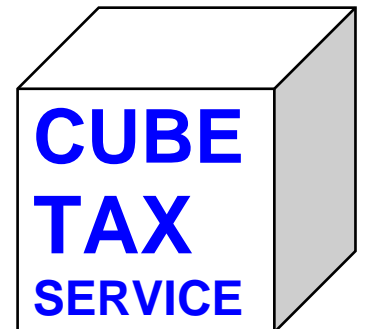
If the foregoing fairly sets forth your understanding, please sign below.

We want to express our appreciation for this opportunity to work with you.

Sincerely yours,

Cube Tax Service

Printed Name(s): _____



Taxpayer's Signature: _____

Date: _____

Spouse's Signature: _____

Date: _____