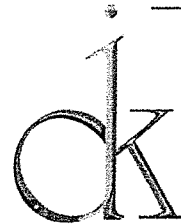


January 1, 2017



2017 Engagement

This is to confirm your understanding of our services and to clarify the nature and limitations of the services to be provided.

Our engagement will perform the following services:

2016 Tax returns and/or bookkeeping as required
Tax and accounting services and tax notices as requested and/or needed.

Tax Return Engagement:

We will advise you on income tax matters as to which you specifically request our advice. This firm is responsible only for the returns listed above. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

By your signature below you are confirming to us that, unless otherwise advised, the travel, entertainment, gifts and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice in that regard.

Our work in connection with the preparation of your income tax returns does not include any procedure designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the income tax returns.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possible 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 on your return so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be assessment of additional tax plus interest and penalties.

DeKraker & Winkler, CPA, PC

P. 480.993.0660 F. 480.993.0662

16700 N. Thompson Peak Parkway
Suite 130
Scottsdale, AZ 85260-2384

We assume no liability for any such additional penalties or assessments, and the client understands that the tax preparer is not responsible for Internal Revenue Service disallowance of doubtful deductions or deductions unsupported neither by adequate documentation nor for resulting taxes, penalties and interest.

Fee Information:

Our fees for all services will be billed to you at our standard rates, which range from \$40 to \$275 per hour depending on the personnel assigned, and will be billed as the work progresses. Tax returns are billed at the time of completion and due upon delivery of the return to the client. Fees do not include out-of-pocket expenses advanced for you, such as computer charges, telephone calls, postage, photocopying, or courier charges. These will be billed to you separately. We reserve the right to up charge our standard billing rates for situations where deadlines are imposed by the client. Invoices will be mailed monthly and are due when received. If we have not received payment within 45 days of our invoice, all work will be suspended until your account is brought current.

DeKraker & Winkler, CPA, PC does not hold any liability for any work completed until all invoices are paid in full. In cases in which we can estimate our fees, our estimate is based on our experience as accountants and on certain assumptions about the amount and character of the work entailed and our involvement in the project. An estimate is not a fixed fee quote. It does not constitute a commitment, guaranty, or promise by us to perform the account services for that amount. Each situation is unique, and the actual fees may be more or less than estimated. The actual work required may vary from the assumptions due to complexities or other factors that we cannot foresee or additional services subsequently requested by you. As a result of additional complexities, unknown factors, additional or different facts of which we are not presently aware, changes which you may desire, or other circumstances, if the required accounting work has changed, the fees billed will be adjusted to reflect that change.

General Information:

Unless you indicate otherwise, our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. For example, such transmissions might include, but not limited to, processing your tax return with an outside computer service. We have secured confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

In order to insure continuity of service, client agrees that in the case of death or incapacity of the firm's owner, the owner's estate or trust has the right to sell client files to another CPA firm for the performance of tax and accounting services.

Client and accountant both agree that any dispute including a dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association.

Such arbitration shall be binding and final. In agreeing to Arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The costs of any mediation proceeding shall be shared equally by all parties.

It is our policy to keep records related to this engagement for seven years. However, DeKraker & Winkler, CPA, PC does not keep any original client records, so we will return those to you at the completion of services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By signing this form you acknowledge that the liability for the services provided or to be provided rests solely with the CPA with whom you engaged for services. DeKraker & Winkler, CPA, PC is not responsible for work performed by any other CPA, accounting person, or firm.

If the foregoing is acceptable to you, please sign below in the space provided and return it to us by mail, email, fax, or in person.

Sincerely,



Jean DeKraker, CPA
DeKraker & Winkler, CPA



Robin Winkler, CPA
DeKraker & Winkler, CPA

2017 Engagement Letter

Spouse – joint return ONLY

Accepted:

Accepted:

Signature

Signature

Print Name

Print Name

Date

Date

Note: This is the last page of a four page engagement for DeKraker & Winkler CPA, PC and the above client signature indicates acceptance of the terms and conditions outlined in this engagement.

.....
1. DO YOU WANT TO E-FILE YOUR 2016 TAX RETURN?

YES (NO SIGNATURE REQUIRED). *I choose to have DeKraker & Winkler, CPA, PC file my 2016 tax return electronically.*

NO (SIGNATURE REQUIRED). If you are married filing jointly, only one signature is required for opt-out authorization.

My tax return preparer, DeKraker & Winkler, CPA, PC, has informed me they may be required to electronically file my 2016 income tax return Form 1040 should they file it with the IRS on my behalf. I do not want to file my 2016 income tax return electronically and choose to have my return prepared and printed on paper forms. My preparer will not file my paper return with the IRS; I will file my paper return with the IRS myself. I was not influenced by DeKraker & Winkler, CPA, PC or staff members to sign this opt-out statement.

Opt-out authorization signature: _____

Print Name: _____ Date: _____

.....
2. HOW WOULD YOU LIKE TO RECEIVE YOUR 2016 TAX RETURN COPY FOR YOUR RECORDS?

PAPER CD PDF

.....
3. HAVE YOU MADE ANY CHANGES TO YOUR INFORMATION? (i.e. – phone numbers, email, address, new dependents, legal name change, etc.)

NO.

YES. Changes are: _____

INDIVIDUAL TAX RETURN CHECKLIST 2016

General Information

- Social security number of any new dependents in 2016
- Estimated payments -- date of payment and amount
- Current e-mail address _____
- For direct deposit
 - Bank Name
 - Bank Routing transit number
 - Account number
 - Type of account: checking ____ savings ____
- IRA contribution: Traditional _____ Roth _____

Income

- W-2 Wage Statements
- 1099's – Interest from banks or self-employment income
- Alimony (if recently divorced – divorce settlement papers)
- Refunds from state departments of revenue (i.e., Arizona refund)
- Capital gain – from mutual funds
- Any pension distributions
- Rental income
- Unemployment compensation
- Social Security benefits or other foreign retirement income (i.e., Canadian)
- Information on any sale
 - Sale price
 - Date of purchase
 - Date of sale
 - Acquisition price
 - Improvements – if on a piece of rental property
- All income is subject to taxes. The above is a list of the most common sources of income.

Deductions

- Medical expenses
 - Medical mileage
 - Nursing home costs
 - Rehabilitation costs
- State taxes paid in 2016 for prior years
- Real estate taxes
- Personal property taxes (in Arizona - that is your car licenses)
- Home mortgage interest
- Charitable gifts, both cash and non-cash

Continued on next page

INDIVIDUAL TAX RETURN CHECKLIST 2016

- Cost of 2015 tax preparation and accounting paid in 2016
- Employee expenses – travel between jobs, professional dues, education, etc.
- Investment expenses, safe deposit box, investment magazines
- If you have your own business, any business expenses
 - Advertising
 - Car expenses
 - Total miles driven
 - Business miles driven
 - Commute miles
 - Actual expenses: repairs, gasoline, service, license plate tags, etc.
 - Year and make of car
 - Commissions and fees
 - Furniture and Equipment purchases (also need dates purchased)
 - Business insurance
 - Rent (that you paid to someone for space)
 - Did you remember to issue a Form 1099 to the landlord?
 - Legal and professional services
 - Office expenses: utilities, cleaning service, telephone
 - Supplies: paper, pens, computer cartridges, etc.
 - Travel
 - Meals and entertainment
 - Other expenses (example: long distance telephone calls)
 - Retirement contribution
 - Medical Savings Plan contribution
- Rental expenses from homes or other property which you rent to someone else.
- Teaching supplies, if you are an educator

The above list is not exhaustive. Generally, deductions are allowed if used to produce income.

Other Miscellaneous Items

- Please bring mortgage documents if you have purchased, sold or refinanced your home in 2016.
- SECURESEND INSTRUCTIONS:**
 1. Go to <http://dekrakerandwinkler.leapfile.net>
 2. Click "Secure Upload"
 3. Enter robin@jdk-cpa.com for the email address, then follow the additional instructions
 4. If you have any issues, feel free to contact us and we will help you!

2016	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2016, please check the appropriate box and provide additional information if necessary.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

PERSONAL INFORMATION

Did your marital status change during the year?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did your address change during the year?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Could you be claimed as a dependent on another person's tax return for 2016?

DEPENDENTS

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Were there any changes in dependents?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2016?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you have any children under age 19 or full-time students under age 24 at the end of 2016, with interest and dividend income in excess of \$1,050, or total investment income in excess of \$2,100?

HEALTH CARE COVERAGE

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you and your dependents have health care coverage for the full-year?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you receive any of the following IRS documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach.

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemptions categories: Indian tribe membership, health care sharing ministry membership, religious sect membership, incarceration, general hardship or unable to renew existing coverage? If you received an exemption certificate, please attach.

INCOME

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you receive unreported tip income of \$20 or more in any month?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you receive any disability income?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you buy or sell any stocks, bonds or other investment property in 2016?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you have any debts cancelled or forgiven?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Does anyone owe you money which has become uncollectible?

2016

1040

US

Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2016, please check the appropriate box and provide additional information if necessary.

YES

NO

RETIREMENT PLANS

- Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?

EDUCATION

- Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

ITEMIZED DEDUCTIONS

- Did you incur a loss because of damaged or stolen property?
- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)?

ESTIMATED TAXES

- Did you apply an overpayment of 2015 taxes to your 2016 estimated tax (instead of being refunded)?
- If you have an overpayment of 2016 taxes, do you want the excess applied to your 2017 estimated tax (instead of being refunded)?
- Do you expect your 2017 taxable income and withholdings to be different from 2016?

MISCELLANEOUS

- Do you want to allocate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- May the IRS discuss your tax return with your preparer?
- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

2016

1040

US

Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2016, please check the appropriate box and provide additional information if necessary.

YES

NO

MISCELLANEOUS (continued)

Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

Was your home rented out or used for business?

Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?

Did you incur moving expenses due to a change of employment?

Did you engage the services of any household employees?

Were you notified or audited by either the Internal Revenue Service or the State taxing agency?

Did you or your spouse make any gifts to an individual that total more than \$14,000, or any gifts to a trust?

Did your bank account information change within the last twelve months?

2016	1040	US	Miscellaneous Questions
------	------	----	--------------------------------

If any of the following items pertain to you or your spouse for 2016, please check the appropriate box and provide additional information if necessary.

- | YES | NO | |
|--------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you and your dependents have health care coverage for the full-year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any of the following IRS documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach. |
| <input type="checkbox"/> | <input type="checkbox"/> | If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemptions categories: Indian tribe membership, health care sharing ministry membership, religious sect membership, incarceration, general hardship or unable to renew existing coverage? If you received an exemption certificate, please attach. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell any stocks, bonds or other investment property? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan to another? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss because of damaged or stolen property? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use your car on the job (other than to and from work)? |
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS discuss your tax return with your preparer? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the IRS or the State taxing agency? |

IRS Issues 2017 Standard Mileage Rates

The NEW 2017 Internal Revenue Service Standard Mileage Rates for the use of a vehicle for business (car, vans, panel trucks or pickups included) are:

Purpose	2017 Standard Mileage Rates
Business	53.5¢
Medical/Moving	17¢
Charitable	14¢
	<i>per mile</i>

As a reminder, the 2016 Internal Revenue Service Standard Mileage Rates for the use of a vehicle for business (car, vans, panel trucks or pickups included) are:

Purpose	2016 Standard Mileage Rates
Business	54¢
Medical/Moving	19¢
Charitable	14¢
	<i>per mile</i>

Please don't hesitate to call us with any questions, thank you.

DeKraker & Winkler, CPA, PC
16700 N. Thompson Peak Parkway, Suite 130, Scottsdale, AZ 85260-2384.
Phone: 480-993-0660 | Fax: 480-993-0662
www.jdk-cpa.com

We want to remind you that Forms 1099 and 1096 are due by January 31, 2017.

Payments made for services (of at least \$600 during the calendar year to vendors who are not incorporated) in the course of your trade and/or business, (corporation, partnership, sole proprietorship), as well as residential and corporate rentals, interest, dividends, rents, pension distributions, etc., need to be reported on Form 1099. The 1099s need to be distributed to the recipients **no later than January 31, 2017.**

IMPORTANT: All legal fees must be reported on Form 1099-MISC, amounts in excess of \$600, regardless of whether the payee is incorporated or not.

Our billing for these forms is as follows: We will charge a minimum of \$150 (depending on the number needed), if we receive your information in the attached format. If you would like us to review your 2016 accounting transactions to determine who must be issued a Form 1099, we will charge an additional hourly rate for preparing the required forms.

If you would like us to prepare your Forms 1099 and 1096, please e-mail Sandi at Sandi@jdk-cpa.com no later than January 20th. If we do not hear from you by January 20th, we will presume you are doing your own Forms 1099 and 1096.

REQUEST FOR FORM 1099/1096

Client Name _____

1. Recipient Name _____
Recipient S.S. /EIN # _____
Current address _____

Amount paid in 2016 \$ _____

2. Recipient Name _____
Recipient S.S. /EIN # _____
Current address _____

Amount paid in 2016 \$ _____

3. Recipient Name _____
Recipient S.S. /EIN # _____
Current address _____

Amount paid in 2016 \$ _____