This letter is to confirm and specify the terms of our engagement with [SPECIFY CLIENT], for the [SPECIFY TIME PERIOD] and to clarify the nature and extent of the services we will provide. In sending you this engagement agreement, we are operating under the understanding that you are the person responsible for the tax matters of [CLIENT]. If this is not a correct assumption, please provide us with the name of the tax matters person.

**Services**

The engagement set forth in this agreement will be designed to perform the following services:

1. Prepare the federal, state [ID THE STATE(s)], and (if applicable) local [ID THE LOCAL JURISDICTIONS] income tax returns, and
2. At your request, we will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. Additional charges will apply for such services.
3. Prepare tax basis depreciation schedules when necessary.

You may request that we perform additional services not expressly identified in this this engagement agreement. Such additional services will be the subject of an amended or separate written agreement. For instance, we are available to provide tax planning services, but are not obligated to do so unless you specifically requested us to do so.

**Fees**

Our fees for these services will be based on time spent at an hourly rate commensurate with the degree of responsibility involved, the experience level of the personnel assigned to your engagement and the level of service provided. Due to the complexities of tax reform legislation and compliance with recent IRS regulations, additional time and expenses may be incurred while preparing the tax return. We anticipate cooperation from your personnel and assume that unexpected circumstances will not be encountered during this engagement. Fees and expenses will be periodically billed, billings will be due and payable upon receipt, and will become delinquent after 30 days. A late payment fee on all delinquent accounts, at the rate of one and one-half percent per month, will be added to any unpaid billings.

In the event that performance of our services is interrupted or made impossible by an intervening event for which neither of us is responsible, you remain responsible for payment of the reasonable value of our services up to the point where performance was interrupted or made impossible.

**Our Responsibilities**

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTS") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230").

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer.

We will not audit or otherwise verify the data and information you submit, although it may be necessary to request clarification of some of the information. We may provide you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

Our work in connection with the preparation of your income tax returns will not include any procedures designed to discover defalcations or other irregularities, should any exist. However, should we find any such defalcations or irregularities, we will bring them to your attention. If we discover any errors or omissions on a prior year return, we will bring that to your attention.

**Your Responsibilities**

You have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them. You are responsible for the proper recording of transactions and for the substantial accuracy of the financial records.

The filing deadline for the tax return is [SPECIFY DATE(s)]. It is your responsibility to provide all the information to us required for the preparation of complete and accurate returns in a timely fashion.

Please note that the limitations imposed by the COVID-19 pandemic have made it more difficult to communicate with you. If we do not receive your information at least 30 days before the due date of your return, it may become necessary to file an application for an extension of time, and by providing information less than 30 days before the due date will constitute your consent to file such an application. Applying for an extension only allows additional time to file the return; it does not extend the time to pay any taxes that are due. Also, an extension may extend the time available for a tax authority to audit your returns, or may extend the statute of limitations.

You should retain all the documents, canceled checks, and other data that form the basis of your stated income and deductions. In addition, some items have specific substantiation requirements (e.g., auto, meals & entertainment, charitable contributions over $250, etc.). These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses are supported by necessary records.

To the extent you provide our firm with access to electronic data via a local or online database from which we will download your trial balance or other information, you agree that the data is accurate as of the date and time you authorize it to be downloaded.

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. However, if upon review of the information you have provided to us, along with information that comes to our attention, we believe you may have additional filing obligations, we will notify you and ask you to contact us in order to discuss further. You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise foreign filing obligations with you and that foreign filing obligations are not within the scope of this engagement.

You are responsible for all internal corporate and personnel matters, including:

* Obtaining Form 1-9, Employment Eligibility Verification, from each new employee;
* Payroll tax withholding and reporting, including obtaining Federal Form W-4, Employee's Withholding Allowance Certificate, and the applicable state equivalent for all employees;
* Determining the appropriate salary, wages, or distributions; and
* Determining as the correctness of any worker classifications and obtaining a signed contract and W-9 where appropriate.

At your written request, we are available to provide written answers to your questions on required documentation.

You are responsible for advising us of any changes in ownership, including the death of a shareholder, so we can properly reflect those on the tax returns.

As part of the filing obligations, you may be required to make certain information disclosures related to your foreign investments, if any. You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. Enclosed with this mailing is an insert that further details U.S. filing obligations related to foreign investments. Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments that you have a direct or indirect interest in, or over which you have signature authority, during the above referenced tax year. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

**Other Matters**

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. You agree to indemnify and hold our firm (together with its partners, principals, shareholders, officers, directors, members, employees, agents or assigns) harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Your return may be electronically filed with the IRS and state(s). We will provide you with a copy of your final returns for review prior to electronic transmission. The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically. We cannot transmit any return until we have the appropriate signed authorizations. If e-file is not available, paper copies will be provided for you to sign and mail.

Given the limitations imposed by the COVID-19 pandemic, you authorize us to communicate with you via email, at the address you provide below. In addition, we may use a third-party service or platform, such as Zoom or equivalent, to communicate with you regarding the services contemplated by this agreement. In doing so, we agree to take reasonable steps to protect your privacy and limit the possibility that third parties can access your information such as implementing password protection; however, you agree not to seek to hold us liable for any breach of privacy or data attributable to such third-party services.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such governmental tax examination, we will be available, upon request, to represent you under a separate engagement letter for that representation and will render additional invoices for the time and expenses incurred.

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and **return the letter in its entirety to our office.**

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

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