January 23, 2024

Client Name

Address

Wilmington DE 19803

Dear Client Name:

Belfint, Lyons & Shuman, P.A. is pleased to provide your various entities with the professional services described below. This letter, and the attached Terms and Conditions Addendum and any other attachments or modifications incorporated herein (collectively, “Agreement”), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

|  |  |  |
| --- | --- | --- |
| Entity | For Year Ended | Prior Year Returns |
| Entity Name | 31-Dec-23 | Federal and PA |
| Entity Name | 31-Dec-23 | Federal and PA |
| Entity Name | 31-Dec-23 | PA-65 |
| Entity Name | 31-Dec-23 | PA-65 |
| Entity Name | 31-Dec-23 | PA-65 |
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| Entity Name | 31-Dec-23 | PA-65 |
| Entity Name | 31-Dec-23 | PA-65 |
| Entity Name | 31-Dec-23 | Federal and DE |
| Entity Name | 31-Dec-23 | Federal, MD, DE, PA |
| Entity Name | 31-Dec-23 | Federal and PA |
| Entity Name | 31-Dec-23 | Federal and PA |
| Entity Name | 31-Dec-23 | Federal and DE |
| Entity Name | 31-Dec-23 | Federal and DE |
| Entity Name | 31-Dec-23 | MD PP Return |
| Entity Name | 31-Dec-23 | MD PP Return |

***Services***

Our engagement will be designed to perform the following services:

1. We will prepare the federal, state, and local income tax returns with supporting schedules for the year ending December 31, 2023, based on the returns prepared for you in the prior tax year and any additional tax returns specifically requested by you in writing. In the prior year, we prepared various federal, Delaware, and Pennsylvania income tax returns.
2. We will perform any bookkeeping and accounting assistance we find necessary for the preparation of your tax returns. We will provide you with any proposed year-end adjusting entries to review and approve. These services will be performed solely in accordance with the AICPA *Code of Professional Conduct*. Additional charges will apply should significant accounting and bookkeeping assistance be required.
3. We will assist in the maintenance of your fixed asset depreciation schedules.

***Engagement Objective and Scope***

We will not prepare any tax returns other than those identified above, without your written request, and our written consent to do so. We will rely upon the completeness and accuracy of the information and representations you provide to us to prepare your tax returns. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service (“IRS”) and applicable state and local tax authorities. 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 us 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, state and local tax authorities regardless of the nature of the claim, including the negligence of any party, excepting claims arising from the gross negligence or intentional wrongful acts of Belfint, Lyons & Shuman, P.A.

Our engagement does not include any procedures designed to detect errors, fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate

agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

***Our Responsibilities***

It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a “reasonable tax return preparer” shall be based upon the following pronouncements:

* the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”),
* U.S. Treasury Department Circular 230 (“Circular 230”),
* the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, “the Code”).

As tax return preparers, these pronouncements also prohibit us from signing a tax return unless we have a reasonable belief that there is substantial authority for tax positions taken on the tax return, or we have a reasonable basis for tax return positions taken on the return which are disclosed as required by the Code. If you request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax, we will be unable to proceed. If you are unwilling to disclose a position where required or we conclude that your failure to disclose does not permit us to sign your tax return, we will be unable to proceed.

It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

Belfint, Lyons & Shuman, P.A, will not make management decisions or perform management functions on your behalf.

*Arguable Positions* - If there are conflicting interpretations of tax law, or if tax law is unclear, we will explain the possible positions that may be taken in order for us to sign your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials and our professional standards. Tax reference materials include, but are not limited to, the Code, Revenue Rulings, Revenue Procedures, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees you may incur to respond to the tax authority.

*Pass-Through Entity Tax Election* - Several states now permit eligible entities to elect to pay income tax on passed through income for the benefit of their owners (“pass-through entity tax” or “PTET”). A PTET election may be beneficial for entity owners whose maximum amount of deductible state taxes for federal income tax purposes is limited. The timing and requirements for each state’s pass-through entity tax regime varies and may be fact-specific. Analysis related to making a PTET election is not within the scope of this engagement. You are responsible for deciding whether to opt in or out of any PTET which may apply to you.

*Tax Planning Services*- Our engagement does not include tax advice which would impact future tax years. However, we may communicate potential tax strategies to you, and you may ask high-level questions of us. It is your responsibility to communicate to us, in writing, any interest in pursuing a tax strategy identified, or if you require more than a cursory response to your question. If we determine that assisting you with the implementation of any proposed tax strategy, or responding to your question requires additional research, analysis, discussion, or documentation, we will confirm our understanding with you in writing prior to proceeding.

We shall not be liable for any forgone tax or other benefits if you fail to advise us of your desire to investigate or pursue any tax strategy communicated to or by us. Any tax advice described in this paragraph and provided to you shall be governed by this Agreement and billed at our standard hourly rates.

*Government Inquiries* - This engagement does not include responding to inquiries by any governmental agency or tax authority. If you are contacted by a tax authority, either for an examination or other inquiry, you may request our assistance in responding.

*Third-Party Requests* - We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We will not communicate with third parties or provide them with copies of tax returns unless we have received your written authorization to do so.

*Reliance on Others* - There may be times when you engage another advisor to assist you. If you wish to take a tax position based upon the advice of another advisor, before we are able to sign your tax return, we must comply with the applicable provisions of the Code and the SSTS.

We will review the other advisor’s work, including a written statement from the advisor describing the statutory basis for the position and the suggested disclosure standard to appropriately report the position. If additional research or disclosure is required, you agree to pay for the additional charges necessary to complete the disclosure or research.

Moreover, you understand that the IRS, state or local tax authority may disagree with the position taken on the return. If this occurs, you will be responsible for any additional tax, penalties and interest, as well as any related professional fees, you may incur.

If, after review of the work prepared by your other advisor, we determine that we are unable to sign the tax return, we will be unable to proceed.

*Substantial Understatement Penalties -* The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty for federal purposes, you must have substantial authority to support the tax treatment of the item challenged by the IRS or have a reasonable basis to support the tax treatment of the item and adequate disclosure of it. To fulfill the adequate disclosure requirement, you may be required to attach to your tax return a completed Form 8275, *Disclosure Statement,* or Form 8275-R, *Regulation Disclosure Statement*, which discloses all relevant facts. Similar rules may apply at the state level.

You agree to advise us if you wish to disclose a tax treatment on your return. If you request our assistance in identifying or performing further research to ascertain if there is substantial authority for the proposed position to be taken on the tax item(s) in your returns, and we agree, we will confirm this engagement in a separate written agreement. You are responsible for contacting us if additional assistance is required.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach Form 8275 or Form 8275-R to your tax return for filing after we discuss the matter with you. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees, you may incur to defend the position taken.

*Aggressive Tax Strategies* - Certain tax positions or strategies, while not currently identified as a reportable transaction by the IRS, may ultimately be determined to be so in the future. Consequently, you agree to advise us of any transaction you enter into that entitles you to disproportionate tax benefits (deductions, credits, or refunds), that generates significant income deferral or non-recognition, or that generates significant tax losses without corresponding cash impacts (“aggressive tax strategy”). If you fail to timely notify us, in writing, of any aggressive tax strategy you have entered into, you will be responsible for any liability, including but not limited to, additional tax, penalties, interest, and related professional fees.

*Reportable Transactions -* The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, *Reportable Transaction Disclosure Statement* and, in some cases extends the statute of limitations tax authorities have to contest any tax return claiming those tax positions. In general, reportable transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of “reportable transactions” is located at [*https://www.irs.gov/instructions/i8886*](https://www.irs.gov/instructions/i8886) and includes a link to a summary of listed transactions).

If you do not consent to a required disclosure, we may be unable to proceed.

***Your Responsibilities***

You acknowledge and agree that your failure to comply with the responsibilities enumerated in this section may result in economic or other loss to you, such as disallowance of tax deductions or credits claimed, additional tax, penalties or interest assessed against you, or loss of administrative rights. You agree to accept responsibility for any consequences of your failure to fulfill your responsibilities.

You will provide us with a trial balance and other supporting data necessary to prepare your tax returns. You are responsible for providing us with accurate and complete information, including income and activities outside of the U.S. or your home state.

*Online Access to Information* 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 tobe downloaded.

*Changes in Ownership -* A change in ownership may have unanticipated tax consequences if that change is not analyzed prior to completing the transaction. You are responsible for advising us of any changes in ownership, including the death of a partner, so that it may be accurately reflected on the tax returns.

A change in ownership also may be required to be reported on your return. You should understand the effects of any transaction involving new or existing ownership interests prior to completion, including the impact on the entity and/or other partners, and any additional elections, calculations, and reporting required. Assistance with analysis of any change in ownership transaction is not within the scope of this engagement.

*Partnership or Limited Liability Company (LLC) Agreement* ***-*** You should review your partnership (or LLC) agreement with your attorney to ensure that it addresses the significant changes to the partnership audit regime that generally apply to partnership returns filed after 2018. These changes include, but are not limited to the following:

* Replacement of a “tax matters partner” with a “partnership representative,”
* Current partners being held responsible for tax liabilities of prior partners,
* The partnership being held responsible for remittance of additional tax, rather than individual partners being taxed, and
* Numerous elections or opt-outs that the “partnership representative” may direct us to make.

You should review your partnership or LLC agreement to ensure that it meets your goals for the transfer of ownership and distribution of income. Often, partnership agreements fail to address the transfer of ownership or may require updating as circumstances change. A review of your partnership or LLC agreement or analysis of proposed transactions under any existing or draft language is not within the scope of this engagement.

*Tax Basis Schedules* - The partnership return discloses partner capital accounts and partner’s share of partnership debt on Schedule K-1. However, Schedule K-1 does not disclose the partner’s share of allocable loss which may be deducted at the individual level or track partner tax/at-risk basis. Differences between a partner’s capital account and tax basis in their partnership interest may exist which also affect allocations to the partners as presented on Schedule K-1. The IRS may examine any or all of these tax attributes to determine whether a partner is allocated the proper amount of partnership items, entitled to reduce taxable income as a result of tax losses allocated from a partnership, or avoid tax on certain distributions of cash from the partnership.

Properly understanding and calculating these attributes is necessary for preparation of both partnership and partner tax returns. We will rely upon the historical balances disclosed on last year’s Schedule K-1, as well as the most recent executed partnership/operating agreement you provide to us.

You are responsible for providing any necessary documentation to support transactions between the partnership and its partners, including sale/redemption of partnership interests and loans between the partnership and its partners. You are also responsible for providing any necessary documentation to support transactions between partners involving partnership interests, as these may impact your partnership return. Additional analysis, such as recreating historical balances or analyzing proposed partner transactions, is not within the scope of this engagement.

*Allocation of Partnership Income and Expenses* - You are responsible for reviewing partner Schedules K-1 and K-3 prior to filing, including verifying recipient identifying information, and agreeing to the accuracy of both the allocation of partnership income in accordance with the terms of the partnership agreement for capital account purposes and the allocation of partnership taxable income, deduction, credit, and other allocable items presented on partner Schedules K-1 and K-3 for tax purposes.

*Schedule K-1 Distribution* - You are responsible for distributing a copy of the partnership or LLC’s Schedule K-1s, including any attachments, to each partner or member.

*Documentation -* You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our records are not a substitute for yours. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any examination or inquiry by tax authorities. You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of tax deductions due to inadequate documentation.

*Personal Expenses -* You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by documentation and records required by the IRS and other tax authorities.

*State and local filing obligations* **-** You are responsible for fulfilling your filing obligations with any state or local tax authorities, including but not limited to, income, franchise, sales, use, and property taxes or abandoned and unclaimed property. The preparation of any state or local tax return not listed above is not

within the scope of our engagement. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you. You will be responsible for tax due and penalties associated with the failure to file or untimely filing of any form for which we were not engaged to prepare.

*U.S. Filing Obligations Related to Foreign Investments and Activities* - U.S. persons generally must report income and activities related to both domestic and foreign assets (worldwide income). The partnership is responsible for fulfilling its filing obligations related to foreign activity where required. The partnership also is required to provide to its partners their share of items with international tax relevance (Schedule K-3) so that those partners may fulfill their filing obligations related to foreign activity where required. U.S. reporting requirements related to foreign activity are very complex. ***Contact us immediately*** if you have:

* Ownership of, investment in, or officer responsibilities for a corporation, partnership, or other business entity formed under the laws of another country;
* Fiduciary, grantor, or beneficiary relationships in connection with an entity formed under the laws of another country;
* Ownership of, signature authority over, or control over any financial account held in a financial institution located in another country;
* Citizenship or government-approved employment/visa status with a country other than the U.S. (including anyone in your immediate household, or your parents who live outside the U.S.);
* Transferred property, including cash, offshore either directly or through the purchase of or investment in an entity formed under the laws of another country;
* Received or have legally-recognizable rights to receive property, including cash, from a trust, business, or investment formed under the laws of another country or individual residing in another country;
* Conducted business with any entity or person physically located in another country, regardless of whether such business is for-profit, not for-profit, or informal/irregular;
* Received property, including cash, or income from a source outside of the U.S. which is not reported on a brokerage statement (such as a 1099-B or similar report); or
* Any other activity or economic arrangement which takes place outside of the U.S.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* (“FBAR”). The FBAR is not a tax return and its preparation is not within the scope of this engagement.

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 in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for tax due, penalties, and interest associated with the failure to file or untimely filing of any of these forms.

*Foreign Filing Obligations* - 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 these issues with you and that foreign filing obligations are not within the scope of this engagement.

*Digital Assets* - There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

*Compensation and Withholding Compliance* - If you or your business compensates individuals for services performed, there are various federal, state, and/or local filing requirements affecting payroll and income tax obligations of both payor and payee. We will not provide employment, labor, or immigration law advice to you as part of our engagement, including the classification of workers as employees or independent contractors. You should seek the advice of an appropriate professional, such as an employment attorney, in order to address any classification or employment eligibility questions.

Further, you acknowledge it is your responsibility to both timely obtain and/or file any and all requisite regulatory forms related to payroll and withholding regardless of jurisdiction, and to maintain all necessary documentation to support those filings. Such forms may include, but are not limited to, Forms I-9, W-2, W-4, W-8, W-9, 941, 1042, 1096, 1099, and similar state forms. Some of these filings are due as early as January 31, 2024, and significant penalties may be assessed for late filing, non-filing, and filing of incorrect information. In some cases, penalties may also be assessed against responsible individuals, such as owners and officers, in their personal capacity.

Preparation of these forms is not within the scope of this engagement.

*Ultimate Responsibility -* You have final responsibility for the accuracy of your tax returns, which includes Schedules K-1, Schedules K-3, all other attachments provided to support the filing, and any payments due. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to review and sign a completed Form 8879-PE, *IRS e-file Signature Authorization for Form 1065 and* Form 8879-S, *IRS e-file Signature Authorization for Form 1120S*, and any similar state and local equivalent authorization form before your returns can be filed electronically. We shall not be liable for any penalties or interest resulting from your failure to timely sign and return Form 8879 or state equivalents.

In the event that you do not wish to have your tax returns filed electronically, please contact our firm. You will be responsible for reviewing the paper returns (including Schedules K-1/K-3, supporting attachments, and payments due) for accuracy, signing them, and filing them timely with the tax authorities.

You have final responsibility for the payment of your taxes in whatever amount ultimately determined. If you choose, you may opt to have funds automatically withdrawn from a designated account and transmitted when your tax return is electronically filed. We will not transmit partial payments. It is your responsibility to provide us with correct account and routing numbers, to review this information for accuracy prior to submission of your return, and to ensure that sufficient funds are available at the time of payment. We shall have no liability for any tax due, penalties, interest, or overdraft charges which may result from your failure to ensure sufficient funds are available at the time of payment.

Once your return is complete (e-file acceptance or provision of a paper copy to you), we shall have no obligation to update your returns for subsequent legislative or administrative changes or future judicial interpretations under this Agreement.

***Engagement Administration and Timing***

Kathy Dean, CPA is the engagement director and is responsible for supervising the engagement and signing the returns or authorizing another individual to sign them.

We expect to begin our services upon receipt of your trial balance and other supporting data agreed to above. Our services will conclude upon the earlier of (1) the electronic filing and acceptance of your 2023 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities, (2) written notification by either party that the engagement is terminated, or (3) one year from the execution date of this Agreement.

***Extensions of Time to File Tax Returns***

The original filing due dates for your tax returns are March 15, 2024 and April 15, 2024. Because of our increased work volume as the season progresses, we ask that you provide us with your information **as soon as possible after the closing of your business records**. Failure to do so may result in the inability to complete your returns by the original filing due dates.

It may become necessary to apply for an extension of the filing due dates if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an examination of your return and/or extend the statute of limitations to file a legal action. If we apply for an extension of time to file because you have not provided us all of the information needed to prepare the tax returns by the original due date, you agree to hold our firm harmless from any consequences arising from any election waived. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

If you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, we will not file these applications unless and until we receive both an executed copy of this Agreement and your express written authorization to file for an extension. In some cases, your signature may be required on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.

***Penalties and Interest Charges***

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You will be responsible for the payment of any additional tax, penalties, and interest charges imposed by tax authorities.

***Electronic Signatures and Counterparts***

Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, “electronic signature” includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

***Professional Fees***

Our professional fee for the services outlined above and is based upon the complexity of the expected work to be performed, our professional time and out-of-pocket expenses. Circumstances may arise that impact our estimated fee such as, but not limited to, issues encountered with the timely delivery, availability, quality, or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time in order to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

***Closing***

We appreciate the opportunity to be of service to you and believe this Agreement accurately summarizes the significant terms of our engagement. This engagement letter, including the attached Terms and Conditions Addendum, and any other attachments, encompasses the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by an authorized person on behalf of the party to be charged therewith. If you have any questions, please let us know.

If you agree with the terms as described in this engagement letter and the attached Terms and Conditions Addendum, please sign and date where indicated and return it to us. In the event you provide us with some of the information necessary to prepare your tax returns, the commencement of our service constitutes your acceptance of the terms of this Agreement even if the engagement letter is not signed. Otherwise, it is our policy to initiate services only after we receive this executed engagement letter.

Very truly yours,



**Accepted By:**

Signature Title Date

**Additional services or returns requested, if any:**