



Deloitte Tax Services India Private Limited

Global Employer Services
Deloitte Towers
Opposite Meenakshi Tech Park,
Survey No. 41, Gachibowli Village,
Ranga Reddy District,
Hyderabad Telangana - 500032.
India

October 2, 2020

PERSONAL & CONFIDENTIAL

Anusha Konchada
E-Delivered

Dear Anusha Konchada

Thank you for accessing your documents on our website. Please verify that you have downloaded the following tax document(s):

2019 Form 1040 US Individual Income Tax Return
2019 FinCEN Form 114, Report of Foreign Bank and Financial Accounts
2019 Georgia Income Tax Return
2019 Ohio Income Tax Return
2019 Blue Ash Income Tax Return
2019 Cincinnati Income Tax Return

Due to tax authority mandates, your tax return(s) must be electronically filed. Please verify that you have downloaded the following e-file form(s):

2019 Form 8879 IRS Federal e-file Signature Authorization
2019 Form 114A, Record of Authorization to Electronically File
2019 Form GA 8453 Georgia e-file Signature Authorization

Please refer to the filing instructions for each return explaining the procedures for the form(s). **The e-file form(s) must be signed and returned to us as soon as possible so that we may release/transmit your return(s) to the appropriate tax authorities prior to the filing deadline.**

You may return the signed e-file declaration statement(s) using *one* of the following methods:

- **Upload the duly signed e-file forms to the "Documents" tile of our portal www.gadeloitte.com, and sending an email to notify us that you have done so;**
(or)
- **Fax the form(s) to +1 (214) 756-9991.**

If we do not receive your signed e-file forms(s) by October 09, 2020 your return(s) may not be filed on time.

By signing and returning the e-file form(s) listed above you are authorized Deloitte Tax Services India Private Limited to e-file your federal and, if applicable, state income tax return(s).

Report of Foreign Bank and Financial Accounts - Based on the information provided to Deloitte Tax in your Organizer, we have determined that you do have a requirement to file FinCEN Report 114. Copies of these form(s) are contained in the enclosed tax return package for your review. Please print, sign, and

return to us Form 114a, "Record of Authorization to Electronically File FBAR's" as soon as possible, but no later than **by October 09, 2020**. The filing deadline for the FinCEN Report 114 is April 15, 2020 (with automatic extension to October 15, 2020). We therefore recommend the e-file Form 114a be signed and returned to us as soon as possible so that we may release/transmit your FinCEN Form 114 to appropriate authorities prior to the filing deadline; if this is not filed timely, the IRS may assess civil and criminal penalties for non-compliance.

Estimated Tax Payments for 2020 - We have not prepared 2020 estimated tax vouchers because either we have not been engaged to do so or, based on your 2019 information and other information you provided us, there is no requirement to do so. Please note that as a general rule, penalties could apply if your 2020 estimated tax payments and withholdings are less than 90% of your actual 2020 tax liability or 110% of your prior year's tax. Accordingly, if your projections of taxable income or withholding change significantly, please contact us immediately so we can help you determine whether you need to revise your estimated tax payments or withholdings to avoid a penalty.

Statement of Foreign Financial Assets - Based on the information provided to Deloitte in your Organizer, we have determined that you do not have a filing requirement of Form 8938 as the foreign financial assets you own are below the applicable threshold amount. Please note that if you had specified foreign financial assets (including foreign trusts, pensions, and deferred compensation plans) with an aggregate value of more than the applicable threshold amount at any time during the 2019 calendar year, then you are required to file this form as part of your 2019 U.S. income tax return. The IRS may assess a failure-to-file penalty of \$10,000 in addition to other civil and criminal penalties for non-compliance. If you have any questions regarding Form 8938, please contact us prior to filing your tax return.

Reportable Transaction Disclosure – The Internal Revenue Service ("IRS") and some states have promulgated rules that require taxpayers to disclose their participation in reportable transactions by attaching a disclosure form to their federal and/or state income tax return(s) and, when necessary, filing a copy of the disclosure with the IRS and/or the applicable state agency. These rules impose significant requirements to disclose transactions. You are responsible for ensuring that you have properly disclosed all reportable transactions; failure to make required disclosure will result in substantial penalties. Deloitte Tax will not be liable for any penalties resulting from your failure to accurately and timely file any required reportable transaction disclosure.

Deloitte Tax's ability to assist you in identifying transactions requiring disclosure is limited to the information you provided as part of the tax return preparation process. We are not aware of any transactions that require disclosure and you have not informed us of any transactions that should be so disclosed. Accordingly, the return(s) contain no such disclosures. If you are aware of a transaction that you believe may constitute a reportable transaction, please contact us before filing the return(s).

Paid Preparer Designation - You may indicate on your tax return if you would like to authorize Deloitte Tax as paid preparer to discuss your tax return with the IRS and certain states. This allows us to provide missing information, resolve processing issues, such as notices of mathematical errors relating to the specific return, and receive information on the status of refunds or payments. This will not apply to examination matters, under-reported income, appeals, collection notices, and other substantive issues. Based on your entry in the Organizer and/or our discussions with you, we have checked the box "Yes" on your return.

Record Retention – Deloitte Tax policy, in general, is to dispose of our copies of tax returns, work papers, and other tax information that is more than twelve years old. Accordingly, we will dispose of such information in our files pertaining to you, without further notice. We do not necessarily copy for our files every item of information that you supplied to us. Your responsibility for retention of your own tax records varies, depending upon the type of tax return or other information involved. Therefore, we suggest you retain this information for the same twelve-year period. We also suggest that you should maintain indefinitely copies of tax returns and work papers and all partnership and S corporation Schedules K-1 until you dispose of your interest in the entity and tax records to support your cost or basis in your assets, gifts that you make, and other tax needs.

Tax Advice - Any tax advice included in this written or electronic communication was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding any penalties that may be imposed on the taxpayer by any governmental taxing authority or agency.

Deloitte Tax sincerely appreciates this opportunity to serve you. Please reach out to Nima Das or gesteam@deloitte.com if you have any questions or if we may be of further assistance.

Very truly yours,
USI GES Team