

GOLDEN, GORMLY & COMPANY, LTD.

CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS CONSULTANTS

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December 31, 2018

Dear Client:

This letter is to confirm the terms of our engagement with you and clarify the nature and extent of the services we will provide. 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 2018 federal and state income tax returns from information that you provide us. 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.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and therefore, you should review them carefully before they are sent to the appropriate taxing authority by mail or electronic filing.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. We will not verify the information you give us; however, we may ask for additional clarification of some information.

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement, we will make copies and the original documents will be returned to you promptly upon completion of the engagement.

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

The return 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 a tax examination, we will be available, upon request, to represent the entity. However, such additional services are not included in the fees for the preparation of the tax return.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you may be waiving this privilege. To protect your right to privileged communication between yourself and our firm, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Our fees for these services will be based upon the amount of time required at standard billing rates plus out of pocket expenses. **All invoices are due and payable upon presentation. After thirty (30) days all unpaid balances shall accrue interest at the rate of one and one-half percent (1 ½%) interest until paid. If for any reason the account is turned over to an attorney for collection, an additional charge of thirty three and one third percent (33 1/3%) will be added to cover collection costs.**

If the foregoing correctly sets forth your understanding, **please sign this letter in the space indicated and return it along with your tax information to our office**

Sincerely,

Golden, Gormly & Co.

Golden, Gormly & Company, Ltd.

ACCEPTED:

By: _____

Print Full Name: _____

Date: _____