



FATES, BODILY & PARKER^{PLLC}
Certified Public Accountants

2022 TAX ENGAGEMENT LETTER FOR BUSINESS RETURNS

We appreciate the opportunity to work with you and advise you regarding your business income tax. This letter confirms the arrangements for our tax return preparation services. Our goals, services and benefits for you remain the same; however, we would like to confirm in detail those services specifically associated with this engagement.

We will prepare your 2022 federal business income tax return and related state return(s) as you have requested. This is not a tax planning engagement. It is your responsibility to provide us with all the information needed to prepare complete and accurate returns. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it. This engagement pertains only to the above current year and no other returns that may be due to any taxing authority other than those you present to us for completion. Our work in connection with the preparation of your income tax returns does not include any procedures to disclose defalcations or other irregularities, should they exist. You have the primary responsibility for the income tax return and, therefore, you should review them carefully before your sign and file them.

Please note that disclosure of any foreign assets, including control over foreign trusts or other entities, and of any foreign ownership or control, is mandatory; failure to disclose can result in costly penalties.

We will render such accounting and bookkeeping assistance as we find necessary for the preparation of the income tax returns, and we will bill you for the time required. The returns will be prepared in accordance with the appropriate tax laws. We will use our judgment in resolving questions where the law is unclear, or where there are conflicts between tax authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, after reviewing questions with you, we will resolve such questions in your favor whenever possible. We will sign the return as preparer when we are satisfied that each position taken on the return would more likely than not be sustained on its merits, or that there is a reasonable basis for that position and it is disclosed to the I.R.S. You are responsible for the income tax returns and therefore, you should review them carefully before you sign them.

Business returns are subject to examination by the taxing authorities. In the event of an examination, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a return. You are expected to have, and you are solely responsible for providing, documents and other substantiation to the taxing authorities. To that end, you should retain all the documents, canceled checks and other data to prove the accuracy and completeness of returns in the event of examination. We will represent your business if you so desire; however, these additional services are not included in our fee for preparation of the returns.

(OVER)



FATES, BODILY & PARKER^{PLLC}
Certified Public Accountants

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. Should the need arise and unless we're notified in writing to the contrary, the business agrees to indemnify us for any attorneys' fees and other costs incurred by us in defending this confidential communications privilege on its behalf. Any tax advice contained in communications with us is not intended to be used, and cannot be used, for purposes of (i) avoiding penalties imposed under the United States Internal Revenue Code or (ii) promoting, marketing or recommending to another person any tax-related matter. Such recommendations are confidential information, intended only for use by you as the intended recipient. You are hereby notified that any dissemination, distribution or copying of these communications is strictly prohibited.

Fees for our services are based upon the time required to complete all of the accounting, bookkeeping, forms and schedules needed to complete your tax return. As the work required and the complexity of your return increases, the fee increases as well. Fees are due upon presentation of our invoice to you.

If the tax services and terms outlined above are in accordance with your understanding of our engagement, please sign this letter in the space provided. We appreciate this opportunity to serve you.

*******PLEASE SIGN, DATE, SUPPLY EMAIL ADDRESS AND RETURN*******

COMPANY NAME: _____

ACCEPTED BY:

Signature: _____ Date: _____

Please provide your e-mail address: _____