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Federally Authorized Tax Practitioners

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PLEASE READ, SIGN, AND RETURN WITH YOUR TAX DATA.
WE CAN NOT PROCESS YOUR TAX RETURN WITHOUT THIS SIGNED LETTER!!

Dear Client:

This letter is to confirm our understanding of the terms and objectives of our engagement and to clarify the nature and limitations of our services. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare your Federal and State Individual Income Tax Returns for the calendar year 2019. The tax return preparation process requires your cooperation in providing us with various types of information and documents concerning your personal financial and tax situation. Our fees contemplate your active participation in the process and the appropriateness of our recommendations depends on the reliability of the data you provide to us.

We will provide you with questionnaires and worksheets to guide you in organizing the information needed to prepare your tax return. **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 that may affect the outcome of our work product.** We will not audit or otherwise verify the information that you give to us, although we may ask that you clarify it. All such data and information will be treated by us as confidential information, privy only to you and your other advisors and/or consultants retained by you. This data will only be disclosed to a third party with your prior written approval as required by IRS regulations. You should also know that we do not use third party companies, either foreign or domestic, for the preparation of your tax return.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and the required documents to adequately support charitable contributions. We assume that you are fully aware of these recordkeeping requirements. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from third parties including, but not limited to, K-1s, 1099's, 1098's, receipts and similar items.

If during our work we discover information that affects prior year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior year returns. If you become aware of such information please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Your tax returns are, of course, subject to examination by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and

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deductions shown on the tax return. Any items resolved against you by the examining agent are subject to certain rights of appeal. If your return is examined, we will represent you if you so desire, but such representation services are not included in our fee for the preparation of your individual income tax returns. You will be engaged and billed separately for any audit services rendered. If you're concerned about the potential cost of defending your return, should it be selected for audit, please don't hesitate to ask about our prepaid audit protection program.

We will use our professional judgment in preparing your returns. Whenever we are aware that an applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments. You will, of course, be free to follow or to disregard, in whole or in part, any recommendations we may make. You will be responsible for any and all decisions regarding your tax return preparation and results.

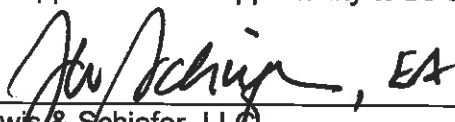
It is our policy to keep records related to this engagement for four years after which they are destroyed. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent.

Our fees for tax preparation are based upon our normal fee schedule, but may be greater or less than the normal fee schedule depending upon the complexity of the return. **Payment of your individual tax preparation invoice is due upon receipt of the return. The tax return will be e-filed by our office, as paid preparers, upon receipt of the tax preparation fees. Please note, we will be unable to e-file your individual tax return if your invoice balance has not been paid.** Once we have had the opportunity to review your tax data, we will be happy to provide you with a fee estimate prior to completing the return should you so desire.

Our engagement for the preparation of your 2019 individual tax return ends on December 31, 2020. Any follow up services required (such as audit representation) will be deemed to be a separate engagement and will be governed by the terms and conditions of a subsequent engagement letter. Either party, prior to the December 31, 2020 date, may terminate this engagement with written notification. If the engagement is terminated earlier than December 31, 2020, you will be obligated to compensate us for the entire work product completed and delivered to you through the termination date.

Please note that this letter defines our respective duties and responsibilities relating to this engagement. If you do not understand any of the terms of this agreement, please call us at your earliest convenience. We will be more than happy to discuss and review any of the terms with you in greater detail. If the above is in accordance with your understanding of the terms and conditions of our engagement, please sign and return this letter. You may either bring the signed engagement letter with you to your tax appointment, or you may mail it to our office at the Arizona address noted above.

We appreciate this opportunity to be of service to you.


By: Joseph W. Schiefer, E.A., Managing Member

READ AND ACCEPTED BY: _____

DATE: _____