Dear Client:

We are pleased to confirm our understanding of the services you have asked our firm to perform for you. Please read this letter carefully because it is important to both our firm and to you that you understand and accept the terms under which we have agreed to perform our services as well as your responsibilities under this agreement.

We will prepare the 2017 federal and state business income tax returns which you specifically identify when signing this letter.

We will prepare the returns from information which you will furnish to 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. You will be furnished with questionnaires and worksheets from our firm to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum. Our fees for these services will be computed at our standard rates. All invoices are due and payable upon presentation.

The initial deadline for filing a 2018 partnership return is March 15th 2019 and the initial deadline for filing a 2018 corporate return is April 15th 2019. If applied for, a six month extension is available until September 16th or October 15th respectively. **In order to meet the filing deadline of March 15th or April 15th, we need your source documents delivered to our office no later than 30 days before the initial filing deadline.** We make every effort to turnaround all tax returns in an efficient manner. Due to the high volume during tax season, we cannot guarantee that your return will be completed without the need for an extension if we receive your documents after February 15th.

**For your protection, we will automatically seek an extension of time to file your return if we do not have complete information, including e-file authorization, on or before February 15th**. We will not charge a fee for filing an extension and this does not increase your risk of audit. This is not an extension of time to pay tax. If you anticipate that you will have taxes due, we will calculate an extension payment for you upon your request. Extensions are valid for 6 months following the initial filing deadline.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled 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 you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or 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 law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Although e-filing requires both you and our firm to complete additional steps, the same filing deadlines will apply. You must therefore ensure that you complete the additional requirements well before the due dates in order for our firm to be able to timely transmit your return. We will provide you with an electronic copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with a signed authorization indicating that you have reviewed the return and that, to the best of your knowledge, you feel it is correct. **We cannot transmit the returns to the taxing authorities until we have the signed authorization.** Therefore, if you have not provided our firm with your signed authorization by February 15th we will automatically place your return on extension, even though it may have been completed otherwise. In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. Additionally, payment for services must be received prior to filing electronic returns.

Your returns 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 such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by mediation in accordance with the applicable rules for resolving professional accounting and related services disputes, except that under all circumstances the mediator must follow the laws of Florida. Such mediation shall be binding and final. IN AGREEING TO MEDIATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF MEDIATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the mediation of the dispute in an amount to be determined by the mediator.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,



Kristen Brand

Brand Tax Group

Accepted By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_