

SABADOS PERRY & COMPANY

 CERTIFIED PUBLIC ACCOUNTANTS

 11351 PEARL ROAD STRONGSVILLE, OHIO 44136 TELEPHONE (440)238-8890 FAX (440)238-6686

January 1, 2020

Dear Client:

 We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth the pertinent information about the services we will perform for you.

 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 2019 federal and required state and local individual income tax returns based solely on information you furnish us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. 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. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. Your use of any questionnaires and organizers we provide will assist in keeping pertinent information from being overlooked.

 The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive all information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, **if we do not receive information from you by 3/21/2020, it may be necessary for us to extend the due date of your returns which will result in an additional fee.** If an extension of time is required, any tax due with your return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and penalties.

 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 auto, travel and related expenses and the required documents to support charitable contributions over $250.00. If you have any questions as to the type of records required, please ask us for advice in that regard. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

 We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter.

 We will use our judgment to resolve questions in your favor where a tax law is unclear if it is a reasonable justification for doing so. Whenever we are aware that a possibly 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 follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS 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.

 It is our policy to keep records related to this engagement for at least four years. We do not keep any of your original records; we return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

 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.

 We will not voluntarily disclose information communicated to us by you during the course of this engagement, unless we first receive your specific, written authorization to do so. Please expect to provide written authorization before we release any confidential information.

 We have the right to withdraw from this engagement, in our discretion, if you don’t provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

 Fees for our services will be based upon the amount of time required at our standard rates. Payment for service is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. We reserve the right to stop work on any account that is 90 days past due, in accordance with our firm’s stated collection policy.

 **IF THE ABOVE FAIRLY SETS FORTH YOUR UNDERSTANDING, PLEASE SIGN THIS LETTER AND RETURN IT TO US. We will include your copy of this letter with your completed tax return.** *Please note: If we do not receive a signed copy of this letter but receive your organizer and/or documents for preparing your tax return****,*** *then such receipt will be deemed to evidence your acceptance of all of the terms set forth above.*

 We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Very truly yours,

**Sabados Perry & Company**

Client Signature: Date:

Print Name: