



Dear Client:

This letter confirms the terms of our engagement with you and the nature and extent of services we will provide. We will prepare your 2021 federal and state income tax returns using information you provide 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 represent that the information you supply 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. 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 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 returns will be prepared solely from information provided to us without verification by us.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the returns. If we concluded that we are obligated to discuss a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your return. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The returns may be selected for review by 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 deduction shown on a tax return. 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 you. However, such additional services are not included in our fees for preparation of the tax returns.

Our fees for preparation of your tax returns are billed based on the hours needed to complete and the expertise level of the staff member performing the services plus any out-of-pocket expenses. **Because of time constraints after March 28, 2022 and the degree of responsibility involved, we will add an additional processing charge for those returns where the information is received after Monday, March 28, 2022.** Our invoice is due and payable upon receipt of your return and your return will not be filed until payment is received.

Additional services provided throughout the year regarding correspondences to government agencies, tax projections, tax consulting and planning, meetings, extensive phone conferences and virtual meetings will be invoiced separately and at our normal billing rates. You will be provided with a copy of your tax return when it is prepared. Additional paper or electronic copies will be provided at an additional charge due to increased operating expenses. Electronic copies can Only be sent via Secure Email.

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 during the year, please contact us to discuss the best resolution of the issue. We would be happy to prepare appropriate amended returns as a separate engagement.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your written consent.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the engagement letter and return it to us.

We want to express our appreciation for this opportunity to work with you and we appreciate your confidence in us. Please call if you have any questions or wish to discuss these terms further.

Very truly yours,

ARONSON & ASSOCIATES LLP – Certified Public Accountants

Client Signature _____

Date: _____