



We cannot begin working on your return until this letter has been reviewed and signed. Thank you.

As the Internal Revenue Service imposes penalties upon taxpayers, and upon us as return preparers, for failure to observe due care in reporting for income tax returns it has become necessary for us to ensure an understanding of our mutual responsibilities. We ask all clients for whom we prepare tax returns to review the letter below and confirm the acceptance of the following arrangement by signing the bottom of this page.

Dear Client:

We appreciate the opportunity to work with you and advise you regarding your tax situation. We will prepare your 2020 Federal and requested state tax returns using the information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. Upon request we can furnish you with an organizer to guide you in gathering the necessary information for us. You may also refer to the client letter or e-mail our administrative team (reception@alfanocpa.com) for a checklist of the proper information to be submitted. Your use of such forms will assist in keeping pertinent information from being overlooked. It is important, however, that we see all source documents and tax forms for compliance with regulations.

It is your responsibility to provide us with 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 if requested by the taxing authorities. It is your responsibility to maintain, in your records, the documentation necessary to support the figures used for your tax preparation, including but not limited to business and related expenses, medical deductions, and the required documents to support charitable contributions. We do not need to see this substantiation, though you should retain this information post-preparation for a minimum of five years.

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 only upon request and under a separate engagement.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

You have the final responsibility for your income tax returns and all related filings and payments including extensions; therefore, you should review them carefully before you sign any return or e-file authorization form or send a payment. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

Our fees for tax preparation services will be based on a number of factors, including but not limited to, the time spent as well as the complexity of the services we will perform. All invoices are due and payable upon presentation of completed 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. 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 or the receipt of any government tax correspondence please contact us immediately. Additional charges for representation may be incurred in such an event.

We use outside IT service providers to monitor our computer systems. We also use outside third party service providers for computer software and processing. We have confidentiality agreements with these providers and are responsible for all work performed. You authorize us to use such outside service providers.

We periodically send out letters, e-mails, text messages (SMS) and newsletters with information that we believe may be useful to you. The information may be related to taxes, wealth management, mortgage and other economic matters. You authorize us to send you such information from time to time.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated.

Signature

Date

Print Name

Business (if applicable)