

BOBBY'S BUSINESS SERVICES, INC.

We are pleased to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide regarding the preparation of your income tax return(s).

We will prepare your 2018 federal and requested state income tax returns from information that you will furnish us. This engagement pertains only to the 2018 tax year, and our responsibilities do not include preparation of any other tax return years that may be due to any taxing authority.

Certain nonpublic information about you may be disclosed to provide information to affiliates of the firm and non-affiliated third parties who perform services and functions for us in conjunction with our services to you. However, we will only make such a disclosure if we have a contractual agreement with the other party, which prohibits them from disclosing or using the information other than for the purposes for which it was disclosed.

Our engagement will be complete upon delivery of the completed returns to you. Therefore, you will be solely responsible to file the returns with the appropriate taxing authorities. Most tax returns are electronically filed, and we will provide this service to you, **but we cannot release the returns until we receive signed e-file authorization forms and payment for our services in full.**

The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that such understated tax, and any imposed interest and penalty thereon, are your responsibility, and that we have no responsibility in that regard. Your returns may be selected for review by the taxing authorities or you may receive a notice requesting a response to certain issues on your tax return. Any proposed adjustments by the examining agents are subject to certain rights of appeal. In the event of such government tax examination or inquiry, we will be available upon request to represent you or respond to such inquiry. For an examination, we will issue a subsequent engagement letter to clarify the nature and extent of services we will provide and will render additional invoices for these services and expenses incurred.

We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. The Tax Organizer must be completed, and, if mailed, signed by you, and your spouse if applicable. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Tax projections for 2019 will be considered subject to this engagement letter and we have no obligation to update this work based on subsequent changes in the law or your facts, unless we are engaged to do so. We will always provide safe estimated based on the prior years facts, unless you tell us circumstances will change, decline, or amounts are insignificant.

The timeliness of your cooperation is essential to our ability to complete this engagement, specifically; we must receive sufficient 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 this information from you, as noted above, by **March 15, 2019**, it may be necessary for us to prepare extensions of time to file. If your returns are extended and no balances are due, we may file the extensions on your behalf. You will receive copies. Various penalties and interest are imposed when taxpayers fail to pay the full amount of taxes owed by the filing due date. Furthermore, additional penalties and interest are imposed when taxpayers fail to remit the proper amount of subsequent year tax estimates. Based on information you provide to us, we will assist you in determining the correct amount of taxes owed for both the current year (2018) and 2019 estimated tax payment requirements. You acknowledge that any such penalties and interest that arise due to the underestimation of current taxes owed or subsequent year tax estimates remitted are your responsibility, and that we have no responsibility in that regard, if facts differ from information you provide.

We will not audit or otherwise verify the data you submit; accordingly our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. Although, it may be necessary to ask you for clarification of some of the information you provide and we will inform you of any material errors, fraud, or other illegal acts that come to our attention. If we discover information that affects your 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.

You are responsible for maintaining adequate and efficient accounting system for safeguarding assets, and for authorizing transactions for businesses, rental operations etc. All taxpayers are responsible for retaining supporting documentation for their transactions, all of which will, among other things; help assure the preparation of proper returns. You should retain all of 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 the taxing authority. You have the final responsibility for the income tax returns and therefore, you should review them carefully before you sign them. You should also be aware that IRS audit procedures will almost always include questions on bartering and deductions that require strict documentation such as travel and entertainment and expenses for business usage of autos, computers and cell phones. In preparing your returns we rely on your representations that you understand and have complied with the documentation requirements for your expenses and deductions (receipts required for all travel and entertainment expenses in excess of \$75, and all lodging) and that all business gifts listed for deductions are no more than \$25 per person. If you have any questions about these issues, please address them during your appointed time. If you claim a deduction for these types of expenses, you represent that you have the required records.

We may encounter instances where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances we will communicate each of the reasonable alternative courses of action including the risk and consequences of each such alternative. In the end, we will adopt on your behalf, the alternative you select after having considered the information provided by us. Pursuant to standards

prescribed in IRS Circular 230 in IRC section 6694, we are forbidden from signing a tax return unless we have a reasonable belief that there is substantial authority for a tax position taken on the return or unless we have a reasonable belief that reasonable basis for the tax position taken on the return and we disclose this tax position on a separate attachment to the tax return. Substantial authority is generally viewed by tax professionals as requiring at least a 40% probability that the tax position taken will be sustained on its merits. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.

Our fees for this engagement 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 performed, the value of services rendered, time limitation imposed either by you or the circumstances, and an allocation of administrative costs, such as computer processing, postage etc. In addition, you agree to reimburse us for any out of pocket costs incurred in connection with the performance of our services.

If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return. You will be obligated through the date of termination to compensate us for all outstanding invoices as well as our final invoice, and to reimburse us for our entire allocable out of pocket costs. For these purposes, any non-payment, inability to sign the tax return, or non-response by you for information requested (among other things) will constitute a basis for our election to terminate our services.

To the extent we accumulate any of your records during this engagement, those documents will not be returned to you therefore, we strongly suggest that you retain your original documents and forward us copies. The balance of our engagement file, other than a copy of your income tax return, which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

If the income tax returns we are to prepare in connection with this engagement are joint returns, because you will each sign those returns, each of you is our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior concern of the other, any and all documents and other information concerning preparation of your returns.

This engagement letter is contractual in nature, and includes all of the relative terms that will govern the engagement for which is has been prepared. The terms of this letter supersedes any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties. This engagement letter shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts.

If you agree to authorize us to prepare your personal income tax returns pursuant to the terns set forth above [lease sign this letter on the line)(s) below, and return this executed letter to our office, or together with a completed copy of the Tax Organizer, and the supporting documentation requested therein. You should make a scan/copy of this fully executed letter for your records. **UNDER NO CIRCUMSTANCES WILL WE PREPARE/SIGN A COMPLETED TAX RETURN UNTIL WE RECEIVE PAYMENT IN FULL, THE SIGNED ENGAGEMENT LETTER, AND THE COMPLETED AND SIGNED TAX ORGANIZER, EXTENSION PREPARATION REQUIRES A SIGNED ENGAGEMENT LETTER.** If we receive no response to this letter, then we will not provide you with any professional services, and will not prepare your income tax returns or extensions.

Thank you for you attention in this matter and please contact us with any questions you may have.

Sincerely,

Bobby's Business Services, Inc.

ACCEPTED AND AGREED:

Taxpayer please sign	Print Name	Date
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Taxpayer please sign	Print Name	Date
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Please list names of children or others for whom you request we prepare income tax returns subject to the terms of this engagement letter.

Pursuant to the applicable U.S. Treasury regulations that any tax advice included in this communication is not intended or written to be used and cannot be used by a recipient for avoiding penalties that may be imposed on the recipient by any governmental taxing authority or agent.