



BREWER • EYEINGTON • PATOUT
CERTIFIED PUBLIC ACCOUNTANTS

Brewer, Eyeington, Patout & Co., LLP is pleased to provide you with the professional services described below. This letter, and any other attachments incorporated herein (collectively, "Agreement"), confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

Engagement Objective and Scope

Please place a check mark by each type of tax return that we will prepare for the calendar year ended December 31, 2021 or the fiscal year ended _____:

- 1). _____ Form 1040, U.S. Individual Income Tax Return _____
- 2). _____ Form 1120, U.S. Corporation Income Tax Return _____
- 3). _____ Form 1120S, U.S. Income Tax Return for an S Corporation _____
- 4). _____ Form 1065, U.S Return of Partnership Income _____
- 5). _____ Form 1041, U.S. Income Tax Return for Estates and Trusts _____
- 6). _____ Form 990, Return of Organization Exempt From Income Tax _____
- 7). _____ Form 990-T, Exempt Organization Business Income Tax Return _____
- 8). _____ Form 1045, Application for Tentative Refund _____
- 9). _____ Amended Tax Return
 _____ Form 1040X, U.S. Amended Individual Income Tax Return; Year(s): _____
 _____ Other: Form _____; Year(s): _____
- 10). The following state income tax returns you specifically request us to prepare, which are:
 _____ None
 _____ Texas Franchise Income Tax Return
 _____ Other State(s): _____

We will not prepare any tax returns other than those identified above, without your written request, and our written consent to do so. We will rely upon the completeness and accuracy of the information and representations you provide to us to prepare your tax returns. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS, state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

This engagement is limited to the professional services outlined above.

BRYAN
 111 E. 27TH ST.
 BRYAN, TX 77803
 O: 979-268-1350 F: 979-268-1560

NAVASOTA
 217 E. WASHINGTON AVE.
 NAVASOTA, TX 77868
 O: 936-825-6507 F: 936-825-6508

Amended Tax Return

Before amending previously filed tax returns, we will endeavor to evaluate the tax returns and supporting schedules. Our review of the prior year's tax return(s) will necessarily be limited and may not identify all errors. If, based upon our review of these documents, we determine that additional corrections are needed, or that other tax filing obligations exist, we will explain these matters to you. In addition, we will provide an estimate of any change in tax, penalties and interest that may apply related to any newly identified corrections, as well as any additional fees we may charge to prepare the amended return or file additional returns.

CPA Firm Responsibilities

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTs") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

For preparation of Form 1040: We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

Brewer, Eyeington, Patout & Co., LLP, in its sole professional judgement, reserves the right to refuse to take any action that could be construed as making management decisions or performing management functions on your behalf.

Arguable Positions

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided that we have a reasonable belief that there is substantial authority for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials. Tax reference materials include but are not limited to, the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability, including but not limited to, additional tax, penalties, interest, and related professional fees.

Confidentiality

For preparation of Form 1040: If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

Third-Party Service Providers or Subcontractors

To enhance our availability to meet your professional service needs while maintaining service quality and timeliness, we may use a third-party service provider to assist us. This may include provision of your confidential information to the third-party service provider. We require our third-party service providers to have established procedures and controls designed to protect client confidentiality and maintain data security. As the paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures. By accepting the terms and conditions of our engagement, you are providing your consent and authorization to disclose your confidential information to a third-party service provider, if such disclosure is necessary to deliver professional services or provide support services to our firm.

Bookkeeping Assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. In the event we conclude that such services are necessary to prepare your tax returns, we will advise you before services are performed and bill you for the required services. You agree to pay for those required services.

Prior Year Review

Our review of the prior year's tax return will necessarily be limited and may not find all errors. We will, however, bring to your attention any errors that we find. If you ask us to prepare amended tax returns and address any other matters arising as a result of any error, and we agree to amend the returns, and if those amended returns are not included above as part of the scope covered under this engagement letter, we will confirm this engagement in a separate engagement letter.

Estimated Tax Payments

For preparation of Form 1040, and/or Form 1120, and/or Form 1041, and/or Form 990-T: You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2022 tax year based upon the information you provide to prepare your 2021 tax returns (the "safe harbor" rule). Updating recommended payments to more closely reflect your actual current year's income is not within the scope of this engagement. If you would like us to provide this service, and we agree to do so, we will confirm this update in a separate engagement letter.

Tax Planning Services

Tax planning services are not within the scope of this engagement. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, and we agree to provide them to you, we will confirm this engagement in a separate engagement letter.

Government Inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, and we agree to represent you, we will confirm this engagement in a separate engagement letter.

Third-Party Requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

Divorce

If you inform us of your pending divorce, we will advise each of you to seek independent tax advice. As you may have conflicting interests with your spouse, you will both be required to sign a conflict-of-interest waiver. We will not be able to advise either of you until your divorce is finalized. For example, your income tax return filing status is an item about which we will need instruction. Electing a filing status of married filing jointly establishes joint liability for taxes owed and requires that certain tax-related decisions be made prior to the preparation of income tax returns. Consequently, we will require a letter of instruction from both of your divorce attorneys identifying items needed to prepare your tax return and your agreement to same before the tax returns can be prepared. In the event that the spouse(s) is/are unrepresented, we will require a letter of instruction from the unrepresented spouse(s) identifying items needed to prepare your tax return and your agreement to same before the tax returns can be prepared. In the event that you elect to file separate tax returns, you will both be required to sign new engagement letters prior to the preparation of your returns.

Conflicts of Interest

If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Tax Advice

Any advice we may provide is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in Circular 230, §10.37, Requirements for Written Advice.

Client Responsibilities

If you would like, we will provide you with an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You must complete the income tax organizer with accurate and complete information.

When applicable, you will provide us with complete copies of previously filed tax returns, supporting schedules, a trial balance and other supporting data necessary to prepare your tax returns. You must provide us with accurate and complete information. Income from all sources, including those outside the U.S., is required.

Online Access to Information

To the extent you provide our firm with access to electronic data via a local or online database from which we will download your trial balance or other information, you agree that the data is accurate as of the date and time you authorize it to be downloaded. You also agree that you have an alternate copy of any information provided to us digitally.

Changes in Ownership

You are responsible for advising us of any changes in ownership, in business entities, so that it may be properly reflect on the tax returns.

Tax Basis Schedules

For preparation of Form 1065:

The tax return may be required to disclose the partner's capital account analysis as prepared on the tax basis method using the transactional approach. This analysis is necessary in order to determine the partner's ability to deduct losses, calculate the gain on the sale of a partnership interest, and for other calculations. As a result, properly calculating the partner's capital account is necessary for preparation of partner tax returns. Unless told otherwise, we will rely upon the historical balances disclosed on last year's tax return. If these balances cannot be relied upon and you ask us to prepare this analysis, and we agree to do so, we will confirm this service in a separate agreement.

For preparation of Form 1120S:

The S corporation return discloses the historical and adjusted balances in the Accumulated Adjustment Account (AAA), Other Adjustments Account (OAA) and Accumulated Earnings and Profits (E&P). AAA, OAA and E&P, in addition to tax basis schedules for shareholders, are necessary in order to determine the shareholder's ability to deduct losses, calculate the gain on the sale of an S corporation interest, and for other calculations. As a result, properly calculating these accounts is necessary for preparation of shareholder tax returns. Unless told otherwise, we will rely upon the historical balances disclosed on last year's tax return. If these balances cannot be relied upon and you ask us to prepare this analysis, and we agree to do so, we will confirm this service in a separate agreement.

Reasonable Compensation and Partner Compensation

For preparation of Form 1040, and/or Form 1120, and/or Form 1120S, and/or Form 1065, and/or Form 990:

You are responsible for determining the appropriate salary or wage to pay employees and shareholder-employees. If the IRS determines that the organization/entity failed to pay appropriate salaries or wages, or made distributions in lieu of an appropriate shareholder salary or wage, the IRS may reclassify the payments. As a result of the reclassification, the organization/entity/individual may be responsible for employment taxes on the reclassified amounts in addition to penalties and interest. You agree to hold our firm harmless with respect to any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from any reclassification.

A partner or LLC member receiving a guaranteed salary payment is not regarded as an employee of the entity for the purpose of withholding or Social Security taxes. Any additional fringe benefits a partner or LLC member receives are not subject to withholding. These fringe benefits may, however, be included in the income of the partner or LLC member. You are responsible for informing us of the total guaranteed payments, including fringe benefits, received by each partner or LLC member,

Unrelated Business Taxable Income

For preparation of Form 990-T:

If your organization produces revenue from a trade or business activity not directly related to its tax-exempt purpose, it may have unrelated business taxable income that must be reported separately from other income. You are responsible for informing us of any potential unrelated business taxable income. At your written request, we are available to provide you with written answers to your questions on this matter. Only advice that is in writing may be relied upon.

Partnership or Limited Liability Company (LLC) Agreement

You should review your partnership (or LLC) agreement with your attorney to ensure it addresses the significant changes to the partnership audit regime that will generally apply to partnership returns filed after 2018. These changes include, but are not limited to the following:

- Replacement of a “tax matters partner” with a “partnership representative,”
- Current partners being held responsible for tax liabilities of prior partners,
- The partnership being held responsible for remittance of additional tax rather than individual partners being taxed, and
- Numerous elections or opt-outs that the “partnership representative” may make.

In addition, you should review your partnership or LLC agreement to ensure that it meets your goals for the transfer of ownership and distribution of income. Often, partnership agreements fail to address the transfer of ownership or may require updating as circumstances change. A review of your partnership or LLC agreement is not within the scope of this engagement.

S Corporation Distributions

For preparation of Form 1120S:

Distributions should be made to shareholders on a per share, per day basis. If distributions were not made proportionately, the IRS may take corrective action, including potentially revoking the entity’s S corporation election, which may result in unfavorable tax consequences. As such, it is your responsibility to ensure that shareholder distributions are made on a pro-rata basis.

Schedule K-1 Distribution

For preparation of Form 1120S, and/or Form 1065, and/or Form 1041:

You are responsible for distributing a copy of applicable Schedule K-1s to each shareholder, partner, member, or beneficiary.

Documentation

If applicable, you will provide us with a trial balance and other supporting data necessary to prepare your tax returns. You must provide us with accurate and complete information. Income from all sources, including those outside of the U.S., is required.

We rely upon the accuracy and completeness of both the information you provide in the trial balance and other supporting data you provide in rendering professional services to you.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities.

You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

Gift Tax Returns

For preparation of Form 709: The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2021, is \$15,000 per taxpayer. You are responsible for informing us if gift tax returns are required to be filed. If you ask us to prepare these returns, and we agree to prepare these returns, we will confirm this representation in a separate engagement letter.

Gifts Received from Foreign Persons

If you received a gift or bequest from a foreign person or trust, you may be required to file a separate IRS Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts* or Form 3520-A, *Annual Information Return of Foreign Trust with a U.S. Owner*. If you ask us to prepare this return, and we agree to prepare it, we will confirm this engagement in a separate engagement letter.

Personal Expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by documentation and records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

State and Local Filing Obligations

On June 21, 2018, the U.S. Supreme Court reversed the long-standing physical presence nexus standard in *South Dakota v. Wayfair, Inc. et. al.* This decision significantly changes the landscape of sales and use tax compliance, especially for online sellers. If you wish to understand the impact of the decision on your business, please so advise and we will confirm this in a separate engagement letter.

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you. You acknowledge that the scope of our services under this Agreement does not include any services related to your compliance with tax obligations other than those identified in the *Engagement Objective and Scope* section of this engagement. If you ask us to prepare any other returns, and we agree to do so, we will confirm this engagement in a separate engagement letter.

Foreign Filing Obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

U.S. Filing Obligations Related to Foreign Investments

Based on the information you provide, you may have additional filing obligations including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 5472);
- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);
- U.S. person with interests in a foreign disregarded entity (Form 8858); or
- Statement of specified foreign assets (Form 8938).

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* (“FBAR”). The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, and we agree to prepare the FBAR, we will confirm this engagement in a separate engagement letter.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. Only advice that is in writing may be relied upon. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

Virtual Currency

The IRS considers virtual currency (e.g., Bitcoin) as property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, virtual currency are subject to the same general tax principles that apply to other property transactions.

If you had virtual currency activity during the tax year, you may be subject to tax consequences associated with such transactions and may have additional reporting obligations. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, virtual currency during the applicable tax year.

Employment Records

You are responsible for obtaining Form I-9, Employment Eligibility Verification, from each new employee at the time of employment. In addition, Form W-4, Employee’s Withholding Allowance Certificate, and the applicable state equivalent should be retained for all employees. Failure to obtain these forms may subject an employer to penalties. Additional state requirements related to employment records may exist. At your written request, we are available to provide written answers to your questions on required documentation.

Worker Classification

You acknowledge and confirm that you, in consultation with other professional advisors, as needed, are responsible for determining the correctness of any worker classification. Payroll tax withholding and related employer payroll tax implications result from this determination. We cannot advise you with respect to worker classification and will rely upon your determination of same.

We recommend obtaining a signed contract and signed Form W-9, Request for Taxpayer Identification Number and Certification, or Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals), from all independent contractors. You should provide all independent contractors with both forms and let them determine the form (W-9 or W-8BEN) that reflects their status.

You should also issue a Form 1099-NEC, Nonemployee Compensation, to all unincorporated domestic independent contractors to whom you pay \$600 or more for services. For those who provided a completed Form W-8BEN, a Form 1042-S must be issued to individuals if any payment is made from U.S. sources that would be deemed to be fixed or determinable annual or periodical income or other types of income included in the instructions, even if these payments are subject to a reduced income tax withholding rate or are exempt from income tax withholding due to an income tax treaty. In addition, state rules should also be reviewed to determine if state taxes are required to be withheld and

separate returns completed for any independent contractor. At your written request, we are available to provide written answers to your questions on required documentation and only written responses from us may be relied upon.

Some of these filings are due as early as January 31, 2022 and significant penalties are assessed for late filing, non-filing and filing of incorrect information. Preparation of these forms is not within the scope of this engagement. If you ask us to prepare these forms, and we agree to prepare them, we will confirm this engagement in a separate Agreement. If you fail to adhere to the filing deadlines, you will be responsible for any penalties, interest and related professional fees for the improper filing.

Ultimate Responsibility

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You, and any joint filer, will be required to verify and sign a completed Form 8879, IRS e-file Signature Authorization, and any similar state and local equivalent authorization form before your returns can be filed electronically.

In the event that you do not wish to have your tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Timing of the Engagement

We expect to begin our services upon receipt of this executed Agreement and all documents requested either in the organizer or by our office.

Our services will conclude upon the earlier of:

- the filing and acceptance of your 2021 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) to you for your review and your filing with the appropriate tax authorities,
- written notification by either party that the engagement is terminated, or
- one year from the execution date of this engagement letter.

If you have the option to file a paper return and choose to do so, our services will conclude upon the earlier of:

- mailing or delivery of your 2021 tax returns to you for your review and your filing with the appropriate tax authorities,
- written notification by either party that the engagement is terminated, or
- one year from the execution date of this engagement letter.

Penalties and Interest Charges

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

Penalties may be due on any balances with amended tax return(s). You acknowledge this and your responsibilities for payment of such penalties and any related interest.

Virtual Currency Yes _____ / No _____ (CHECK THE APPROPRIATE BOX & INITIAL)

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?

Separate Engagement Letters _____ (INITIAL)

If you ask us to perform any other services, for example providing bookkeeping assistance, updating estimated tax payments, providing tax planning services, etc., that are not specifically addressed in this engagement letter, we will confirm this representation in a separate engagement letter.

Extensions of Time to File Tax Returns _____ (INITIAL)

S-Corporation and Partnerships: The original filing due date for your federal income tax return is March 15, 2022. **Due to the high volume of tax returns prepared by our firm, it may be necessary to apply for an automatic extension of time to file your tax return. If your return is on extension, we must receive your information by August 1, 2022 so that the returns may be completed by the extended filing due date.**

Corporation, Trusts, and Individuals: The original filing due date for your federal income tax return is April 18, 2022. **Due to the high volume of tax returns prepared by our firm, it may be necessary to apply for an extension of the filing deadline. If your return is on extension, we must receive your information by September 1, 2022 so that the returns may be completed by the extended filing due date.**

It may also become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis.

Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

Professional Fees _____ (INITIAL)

Our professional fee is based upon the complexity of the work to be performed, and our professional time, as well as out-of-pocket expenses. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

You agree to pay the balance of our fees, on your account, PRIOR to our electronically filing your return or PRIOR to our providing copies of your return for paper filing. We do not release incomplete tax returns.

* * * * *

We appreciate the opportunity to be of service to you. A copy of this Agreement can be found on our website at www.bepcoca.com. Please date and execute this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement.

Sincerely,
Brewer, Eyeington, Patout & Co., LLP

ACCEPTED:

[Client Signature & Printed Name]

[Date]