**2020 Engagement Letter**

**Personal Income Tax**

This letter is to confirm and specify the terms of our engagement with you for the tax preparation services that Yaeger, Treviso & Associates (YTA) will perform for you, the taxpayer (for both you and your spouse, if applicable) for the tax year ended December 31, 2020. By signing this engagement letter and sending us your information for the preparation of your tax returns, you are agreeing to the terms of our engagement agreement.

We will prepare your Federal and State income tax returns for all jurisdictions that you are required to file in. This engagement letter pertains only to the 2020 tax year, our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required. Our engagement will be deemed complete upon the delivery of the completed tax returns to you.

Notwithstanding anything contained herein, both YTA and taxpayer agree that regardless of where the taxpayer is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at YTA’s office located in Monroe County, NY, USA, and Monroe County, NY, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of New York State.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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. We will furnish you with questionnaires and/or worksheets as needed to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for preparation of the returns

YTA is not required to audit the information that you provide to us to prepare your tax return filings for you. It is your responsibility to ensure that the information provided is true and accurate to the best of your abilities and that this information you provide is supported with the proper receipts (if the receipts were not included in the summary information you provide). YTA will not be held liable for the correctness of such information should you ever be audited by the IRS or the applicable state authority.

Federal and State law requires that YTA provide to you a copy of all Federal and State tax return filings that we are paid to prepare on your behalf. We will provide to you a copy of your 2020 tax return filings either electronically or by paper (whichever is your preference). Please note that additional paper copies of your 2020 tax return filings will incur a $25 per copy fee.

It is now mandated by Federal and State law that most tax returns and extensions be filed electronically (if you are required to file your tax return via paper format, we will inform you of this prior to filing). We will be filing your tax returns electronically unless otherwise noted. We will provide to you a copy of the returns to be submitted for your review and approval. Federal and State law mandates that we receive your written authorization prior to submitting and filing your tax returns electronically. We will need you to sign and return the efile authorization signature sheets to YTA by the return’s due date in order for us to be able to electronically submit your tax filings.

**Please note that we will require payment in full for the tax preparation services rendered before we can file your income tax returns**. We have only a 3-day lead time for submitting tax returns electronically once the authorization forms have been signed and returned. For this reason, we ask that payment is made on the same day that you sign the authorization forms. This will prevent having to re-sign these documents in the event the 3-day time frame lapses.

**By signing below, I/we are confirming that I/we fully understand the terms set in place by this engagement letter and that all questions and/or concerns that I/we expressed to YTA, as they relate to these terms, were answered in a timely manner and prior to my signing of this document. I/we understand that YTA is not responsible for the accuracy or truthfulness of the information that I/we provided them as it relates to my 2020 tax return filings. I/we also understand that YTA will use a sense of due diligence in the preparation of my/our 2020 tax return filings.**

**Taxpayer’s Signature** **Spouse’s Signature (If applicable)**

Date Date