

LETTER OF ENGAGEMENT TAX PREPARATION

Thank you for choosing SINGH TAX & ACCOUNTING SERVICES LLC as your tax professional. We are pleased to have you as a client (NAME/SSN)_____

Client (NAME/SSN) : _____

This letter will confirm our understanding of the terms and the nature and extent of the services that we will provide.

General Firm Responsibilities:

We will prepare your tax year _____ Federal, related State(s) and City income tax returns from information you furnish. We will process the returns and provide you with copies for your records.

We will electronically file your returns or provide you with paper copies for you to file with the required jurisdictions. We will not audit or otherwise verify the data you submit, but will rely on the information you provide. We will keep copies of your return as required by law.

General client responsibilities:

You are responsible for providing, in a timely manner, the complete information needed to prepare your returns. You agree to report all your taxable income, including any bartering, partnership interests, sales of business or personal assets, and all investment income from all sources. You also agree to provide information about any person working in your household. If you are unable to provide all required information by the first of any month in which a return is due, you understand that a filing extension may be required and that the return may not be completed by the filing date.

Client substantiation requirements:

You agree that if you claim a deduction for travel, automobile or computer expenses, business gifts, entertainment, or charitable deductions, you will keep timely and appropriate records and receipts. If you use any asset for both business and personal purposes, you are required to substantiate the deduction by adequate records or evidence. If you claim any such deduction, you represent that you have the required evidence. You are solely responsible for retaining the supporting documents and other substantiation to present to the taxing authorities in the case of an audit. Should you have any questions on what will satisfy these requirements, we will be happy to advise you.

Conflicts of Interest:

You agree to inform us if you are aware of any possible or actual conflict of interest between you and any other client, including your spouse or Registered Domestic Partner.

Due diligence and favorable interpretation:

We will exercise due diligence in interpreting all tax rules and regulations that may affect the preparation of your return and will resolve questions of interpretation in your favor if there is reasonable justification to do so. We require that aggressive positions be disclosed as appropriate on Form 8275.

Reminder of client signature:

Finally, when you sign the return, or the electronic substitute, you declare that you have examined the return, including all the accompanying schedules and statements, and that they are true, correct, and complete, to the best of your knowledge and belief.

Firm Fee Policy:

We do not provide tax refund/due quote services. Once you are providing your information to us to prepare your tax return, you are agreeing to pay the fees for our services at our standard rate for tax

Preparation, with a minimum fee of \$80 whether you file your tax return with us or not. Full payment is due when your returns are completed, unless you make other arrangements in advance. You are agreeing to charge either your credit card or bank account when you are sending your tax information for the preparation of the tax returns.

We will prepare your tax return based on information provided by you. Client is responsible for any dues, late filing, and penalty of underpayment or due advance taxes. Additional service fees will be charged for response to IRS services provided to help you for your letter received from the IRS.

Electronic filing:

Unless it is disallowed, we'll to electronically file Federal & State returns that qualify for e-filing. You agree for us to electronically file your return, if it qualifies. Some states do not accept taxes electronically, client is responsible to mail the payment to IRS.

Additional charges:

We will be available to answer your inquiries and to consult with you on tax matters throughout the year with additional charges for tax advice and preparation requested information by IRS. To encourage you to consult us regarding the tax consequences of any major action you are consulting, we do not charge an additional fee for routine consultations. We reserve the right to bill for matters requiring substantial research, but will not begin work for additional charges without your prior consent.

Requiring client to notify of audit or correspondence:

Your returns are, of course, subject to review by tax authorities. You agree to inform us immediately of any notices from the Internal Revenue Service, respective state and city taxing agencies. In many cases, the issues can be resolved quickly and simply if prompt action is taken. Therefore, we ask that you sign a power of attorney that allows the Internal Revenue Service to send a copy of any correspondence to us as well as to you. In the event of an examination (audit), we are available to represent you, with billing at our standard rates.

Privacy Policy:

“SINGH TAX & ACCOUNTING SERVICES LLC” will maintain the privacy of your information as required by law. While in general we are not permitted to disclose tax information to third parties without your consent, under some circumstances we may share information between related parties without specific authorization—for example, between spouses, parents and children, or grandparents and grandchildren. If you are a member of one of those groups and do not want your information shared, please advise us.

However, you agree to allow SINGH TAX & ACCOUNTING SERVICES LLC to share your name, address, telephone number, and e-mail address with other firms only if needed for our administrative purposes. In particular, SINGH TAX & ACCOUNTING SERVICES LLC will never sell or share your information for outside commercial purposes.

We appreciate your business and look forward to a long and mutually satisfying relationship.

_____	_____	_____	_____
Signature of Taxpayer	Dated	Signature of Spouse	Dated

Preparer Signature:	(On Behalf of Singh Tax Services)	Dated	_____
<i>Mohan Singh</i>			