

2019 PARTNERSHIP TAX RETURN ENGAGEMENT AGREEMENT

Subject: Preparation of Your Partnership Tax Returns

Dear Client:

Thank you for selecting me to assist you with your tax affairs. This letter confirms the terms of my engagement with you and the nature and extent of services I will provide.

I will prepare your 2019 federal and all state partnership tax returns you request using information you provide to me. I may ask for clarification of some items, but I will not audit or otherwise verify the data you submit.

It is your responsibility to provide all information required for preparation of complete and accurate returns. You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them and they are submitted.

My work will not include any procedures to discover defalcations or other irregularities. The only accounting or analysis work I will do is that which is necessary for preparation of your income tax returns.

I will use my 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 you instruct me otherwise, I will apply the "realistic possibility of success" standard to resolve such issues in your favor where possible.

The law imposes penalties when taxpayers understate their tax liability. The law also imposes penalties on tax preparers when we do not exercise due diligence. I will use best practices, sound office policies and procedures, and reasonable care to avoid such penalties. If you have concerns about such penalties, please call me.

My tax preparation fee will be based on A.) The amount of time required to complete the returns and B.) The complexity of the returns. All invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days. I reserve the right to delay e-filing your return until payment is received in full.

I reserve the right to refuse service to anyone.

By signing this form you acknowledge that 1.) You will review your 2019 tax return to be sure it is true and accurate to the best of your knowledge, 2.) You will report to me all taxable income that you received during the year, and 3.) You hereby agree to hold me, your preparer without fault should an inaccuracy be discovered that is due to your own negligence.

To indicate that this letter correctly summarizes your understanding of the arrangements for this work, please sign this letter in the space indicated.

I appreciate your confidence in me.

Sincerely,

Jacob Yingst

Preparer Signature: _____

Accepted By: _____

Date: _____