

BNS Accounting PS Engagement Letter

We appreciate the opportunity of working with you, advising you regarding your income tax, and preparing your income tax return(s). To ensure a complete understanding between us, we are setting forth the pertinent information about the services that we perform on your behalf.

Returns we prepare/tax information required We prepare your federal and requested state income tax returns, and, if applicable, foreign account reporting, from information you will submit to us. We make no audit or other verification of the data you have submitted, and we perform our tax services under the assumption that all the information you submit to us is true, complete, and accurate according to documents and other information retained in your files (particularly auto, travel and entertainment expenses). You should retain your supporting documentation should it be required by an IRS examination at a later date. It is important that you retain records of your basis in capital assets (cost of stock purchases, real estate purchases and improvements, etc.) as we will retain copies of your return for only five years. Your information in our client portal will be deleted one year from when you last retained our services.

Our work in the preparation of your income tax returns does not include any procedures designed to disclose defalcations or other irregularities. We render such accounting and bookkeeping assistance as we find necessary for the preparation of income tax returns. Note: we do not prepare any foreign filings, nor are we responsible for advising you if any foreign filings may be required. Neither will we prepare the Department of the Treasury's Financial Crimes Enforcement Network Beneficial Ownership Information Reports for LLCs, partnerships and corporations. We have been advised it may be construed as the unauthorized practice of law.

We will advocate positions in your favor. Unless you have advised us of your desire to be conservative in approaching any tax issues, we use our professional judgement to resolve any application or interpretation of tax laws. We resolve such questions in your favor if there is reasonable justification for it. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Your returns, of course, are subject to review by the taxing authorities. Any items, which may be resolved against you by the examining agent, are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses involved.

Income tax planning and tax notices. Remember that the most important part of the income tax return can be done when you can plan and have control over the return's ultimate results. We urge you to call us during the year if you are about to enter into important transactions or make important business decisions. There are occasions when asking such advice can lead to significant tax savings. Also, please provide us with copies of any correspondence or notices you receive from taxing authorities.

If the foregoing fairly and clearly sets forth your understanding, please sign this letter in the space indicated. If your return is being electronically filed, please include this letter with your electronic filing authorization(s).

_____ dated _____

_____ dated _____