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January 1, 2021

Dear Valued Client;

We are pleased to provide you with the professional services described below. This letter will confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide.

We will prepare your federal and requested state and/or local tax returns for calendar year 2020 based upon information and representations that you provide to us. We have not been engaged to and will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information. We will use our 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 what seem to be other supportable positions and will resolve such questions in your favor whenever possible.

In order to best serve all our clients, we request that your tax data be provided to us at your earliest convenience. **If all your information is not received by March 15, 2021, it may be necessary to file an extension for your return.** Should an extension be required, certain information will be needed to prepare an accurate extension and determine the estimated balance due.

We will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service (IRS) and the applicable state and/or local tax agencies. The IRS requires electronically filing your returns, and we plan to e-file unless instructed otherwise.

We have attached your personalized income tax organizer that you may find helpful to use in compiling and documenting the information necessary to prepare your income tax returns. If you choose to use it as a supplement to your regular tax documents, you should complete and/or update the organizer with accurate and complete information. Income from all sources, including those outside the U.S., is required. You agree that you have all original receipts, income statements, cancelled checks, bank statements, mileage logs and all supporting documentation and that you will retain all the original documents and any other data that form the basis of income and deductions. We rely upon the accuracy and completeness of both the information you provide in the income tax organizer and other supporting data you provide in rendering accurate and professional services to you.

We may deem it necessary to provide you with accounting and bookkeeping assistance in conjunction with our tax services for the purpose of preparing your tax returns. Our services will be performed solely in accordance with the Statements on Standards for Tax Services (SSTs)

issued by the American Institute of Certified Public Accountants (AICPA) and US Treasury Department Circular No. 230.

Our engagement does not include any procedures designed to disclose defalcations or other irregularities, should they exist. 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 and you ask us to represent you, we will confirm this representation in a separate engagement letter.

You have final responsibility for your tax returns. We will provide you with a copy of your tax returns and accompanying schedules and statements to review and examine carefully for accuracy and completeness prior to filing with the IRS and state and/or local tax authorities, as applicable. You will be required to verify and sign Form 8879, and any similar state and local equivalent e-file authorization forms, before your returns can be electronically filed.

Our professional fee for the services outlined above will be based upon our standard rates, plus out-of-pocket expenses. Our fee is based upon the complexity of the work to be performed and our professional time. In addition, our 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 and respond to all inquiries made by our staff to complete this engagement on a timely basis. We will bill you on that basis, and all invoices will be due and payable upon presentation. Past due invoices will be assessed interest charges of 1.25% per month.

We appreciate the opportunity to be of service to you. Please sign and date the agreement and return it to us along with your 2020 tax information to acknowledge your acceptance.

Thank you for this opportunity to work with you.

Steven L. Wilson and Associates
Certified Public Accountants, LLP

ACCEPTED:

[Client Printed Name]

Date

(Client Signature)