

**PARTNERSHIP TAX RETURN ENGAGEMENT LETTER**

This letter confirms the terms of our engagement with you and the nature and extent of the services we will provide. You received this letter because we understand you are the person responsible for the tax matters of the partnership.

We will prepare the 2021 federal and requested state income tax returns for a partnership with supporting schedules from information and documents which you will provide us. This engagement pertains only to the 2021 tax year, and does not include any additional returns or bookkeeping services. It is your responsibility to provide us with timely and complete information. We have provided you with a tax organizer checklist to assist you in gathering the information required. Use of this list will contribute to efficient preparation and help keep our fees to a minimum.

We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. We will use professional 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 otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Management is responsible for proper recording of transactions in the accounts, safeguarding of assets, and substantial accuracy of the financial records. Because you have final responsibility for the returns, you should review them carefully before you sign authorization for filing, and before sending tax reporting information to the shareholders. Signed authorization must be submitted to us no later than 4:00pm on the filing due date of your return.

The law includes penalties that may be imposed when taxpayers understate their tax liability. This is an entity whose tax items are reported in the returns of its partners or members; therefore, any penalty for substantial understatement of tax relating to this entity's tax items would be imposed on its partners or members.

Your returns may be selected for audit by a taxing authority. Any proposed adjustments are subject to appeal. In the event of a tax examination, we can arrange to be available to represent you. Such representation will be a separate engagement. Fees and expenses will be invoiced in accordance with terms we agree upon for that engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service provider.

*Our fee for tax preparation will be based on the amount of time required at standard billing rates. Payment is due upon presentation and must be obtained before filing your return.* To the extent permitted by state law, an interest charge may be added to any balance not paid within thirty (30) days.

We will retain copies of records you supplied to us along with our work papers for your engagement for a period of seven years. Your original documents will be returned to you at the end of this engagement. You should keep the original records in secure storage. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign and date in the space indicated below and return this letter to us.

Thank you for giving us the opportunity to assist you with your tax needs. We appreciate your confidence in us.

Sincerely,

DRAZAN, HENKE AND ASSOCIATES, PLLC

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Name of Business

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Signature of Representative

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Title of Representative

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Date

