

	<p>nFocus Tax Service, LLC 2521 North Field Lane Clearwater, FL 33761</p> <p>Tel: (727) 483-6993 Fax: (877) 691-2224</p> <p>nfocus@gmial.com</p>
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This letter is written to confirm our understanding of the terms of our engagement and the nature and extent of the income tax services we will provide.

We will prepare and file your Individual Federal (and State, as appropriate) income tax returns for the year ended December 31, 2020. We will not audit or verify the data you submit to us. We may, however, ask you to clarify some of the information. We will be available to assist and guide you in gathering the necessary information by furnishing you with questionnaires and/or worksheets, and by answering your questions. To help you organize your documents and tax information, we encourage you to download a copy of the "Individual Taxpayer Organizer" from our website and address the questions that pertain to you.

It is your responsibility to provide all the information necessary to complete your tax returns. You should retain all the documents, receipts, and canceled checks and other records to substantiate the items of income and deductible expenses that are claimed on your return. Since you have the final responsibility for the information on your income tax returns, we highly recommend that you review the tax returns carefully before signing and filing them.

Fees for our services will be at our standard form and time rates. Additionally, we will be entitled to reimbursement for extra expenses that may include extra copies of returns and rerun fees. Our invoices are due and payable upon presentation. As such, **no tax returns will be filed by us until payment is received in full.** Please keep in mind that, if payment is received after the deadline has passed, you will incur penalties by the applicable tax authorities (IRS and State). These penalties are often severe. **We will assume no responsibility** for such penalties on account of late payment of your invoice.

Your returns are subject to review by taxing authorities. Should an examination occur, we will be available to represent you at an additional fee. If any interest or penalties are assessed, they will be your responsibility.

If a question arises interpreting tax law, and a conflict exists between the taxing authority's interpretation of the law and other supportable positions, we will use our professional judgment in resolving these issues. Whenever possible, we will resolve said questions in your favor.

If the foregoing is in accordance with your understanding of the terms and conditions of our engagement, please sign where indicated on the enclosed copy of this letter and return it to our offices.

We wish to express our appreciation for this opportunity to work with you, and we are always available to discuss or clarify any part of this engagement letter with you.

Sergio F. Alves, EA, CAA
nFocus Tax Service, LLC

Read and Accepted by [Taxpayer]: _____ [Date]: _____

Read and Accepted by [Spouse]: _____ [Date]: _____