MARC LEVIN & ASSOCIATES, INC.

8933 E UNION AVENUE, SUITE 295D

GREENWOOD VILLAGE, CO 80111

Thank you for choosing my firm to prepare your income tax returns for tax year 2018. This letter confirms the services I will provide.

I will prepare your federal and state returns for tax year 2018 based on information you provide. Although my work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, I may ask for clarification of certain information, or additional information, so that I can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2018, and to respond to my inquiries in a timely manner so that I can accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, I will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

My fees for preparation of your returns are based upon standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to me.

Thank you again for choosing my firm to prepare your 2018 tax return. We appreciate your business.

Sincerely,

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MARC LEVIN, CPA

MARC LEVIN & ASSOCIATES, INC.

Accepted by:

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