



Tax Services Arrangement Letter

This letter and the attached Terms, Conditions, and Limitations confirm and specify our understanding concerning the tax preparation services that LBE Consulting, PLLC (“we” or “us”) will perform for (“you”) for the 2018 and future tax years. By sending us the information for the preparation of your 2018 tax returns and/or projections, or by using the returns or projections we prepare, you and all parties referenced in this letter will agree to these terms for our engagement. If you have questions concerning this letter or the attached Terms, Conditions, and Limitations, please contact us.

Tax Return Preparation Services

We will prepare your Federal income tax and any state income tax return(s) we prepared for you last year. If additional state returns or other returns (e.g. gift tax return) need to be filed, please complete the “Schedule A – Additional Tax Returns to be Prepared” below and return a copy of this letter to us. If you choose to add jurisdictions or other types of returns, this will increase the amount of our fees and expenses described below.

Services related to analyzing the impact of new tax legislation are beyond the scope of tax return preparation and estimated tax planning. If you choose to add new tax law impact and planning services, this will be subject to a separate agreement and additional fees.

U.S. citizens and U.S. residents who are officers, directors, or shareholders in certain foreign corporations may be required to attach Form 5471, *Information Return of U.S. Persons With Respect To Certain Foreign Corporations*, to a Federal income tax return. Based upon information previously provided to us, we do not expect to prepare Form 5471 in connection with your Federal income tax return. If we subsequently determine that one or more Form(s) 5471 should be attached to your return, we will discuss this determination with you. Preparation or review of Form(s) 5471 would increase the fees for tax return preparation described below.

We will prepare these returns based on information you furnish to us as provided under “Your Responsibility to Provide Information” below. We will rely on the data you submit to us, and we will not audit or otherwise verify this data.

We will advise you if we believe, based on the information that you provide us, that an income or franchise tax return should be filed in any other jurisdiction, but we will not prepare any such tax return without your approval. It is important that you inform us of any new or expanded activities that could trigger filing requirements in additional state(s), such as the acquisition of property or the hiring of employees in a new state. Activities of a partnership, LLC, trust or other pass-through entity in which you are an owner or beneficiary may also trigger additional state tax filings, so please contact us if you have acquired an interest in a new pass-through entity over the past year.

If we determine that you are eligible for any tax credit, exclusion or deduction, we will either apply any such tax benefit in preparing your tax returns or we will advise of its availability and any related considerations to permit you to decide whether to take advantage of the tax benefit. There are numerous tax credits, exclusions and deductions for which a detailed review of business or investment activities would be required to determine their availability. Such a detailed review is beyond the scope of services of this arrangement letter. If you would like us to undertake a detailed review of your activities to identify tax credits, exclusions or deductions, please contact us to discuss the terms of an engagement for these services.

Because of their special purpose, nature and format, income tax returns do not constitute financial statements prepared in accordance with generally accepted accounting principles. The tax returns should be used only for income tax purposes and must not be used as a substitute for financial statements. Tax return preparation services do not constitute accounting or auditing services and are not designed to disclose defalcations or other irregularities, should any exist. Conversely, financial statement audits and reviews are not designed or intended to examine or address every potential income or franchise tax issue. In addition, certain potential adjustments that are deemed immaterial for financial statement reporting purposes may be required for tax reporting purposes. Please contact us if you would like us to review any specific financial statement items for compliance with applicable tax laws.

Under Internal Revenue Code standards for all paid tax return preparers, it may be necessary in some cases to attach an additional disclosure to a tax return for a practitioner to prepare and sign a return. The disclosure may in some cases reduce the taxpayer's risk of penalties attributable to a substantial understatement. If we identify any positions on your returns that are affected by this standard, we will contact you to discuss the need for disclosure and any opportunity to avoid disclosure through additional research. Any need for return disclosure or additional research could increase the cost of preparing your returns.

When a self-employed taxpayer reduces taxable income, there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the you and your dependents. You acknowledge and agree to the current tax reduction and the potential negative effects on future social security benefits for you, your spouse and any dependents.

Prices and Expenses

Our prices for tax return preparation are based on the forms required to be prepared, the complexity of any technical issues addressed, the need to confirm information or to perform accounting work as a precondition to tax return preparation, and the impact of receipt of necessary information less than 30 days prior to the due date of the returns.

Processing Charge. Federal and state laws now require that we electronically file most income tax returns, resulting in additional costs. We will pass these additional costs on to you through a return processing fee of not more than \$25 to recoup the cost of various expenses including e-filing fees, clerical assistance involving the delivery and monitoring of e-filed forms from submission to receipt of acknowledgement, computer charges, and delivery. This fee is in addition to preparation fees.

All charges are due upon delivery of our work. We will not be able to release your tax returns (e-file) with taxing authorities until your charges have been paid in full.

Your Copy of Your Tax Returns

Federal law requires that we provide the taxpayer with a copy of any paper-filed Federal tax return for which we are the paid preparer. For electronically filed Federal returns for which we are the paid preparer, we are required to provide the taxpayer with the information contained on the return. We will provide you with a paper copy of the tax return or the required information. If you would like to receive an electronic copy in lieu of the paper copy, please notify us in writing as soon as possible.

Electronic Filing of Tax Returns

Federal and state tax laws mandate the electronic filing of certain tax returns and requests for extension. In some cases, the taxpayer may elect to file a tax return in paper format; in other cases an election to opt out of electronic filing is not available. Occasionally, technical limitations prevent the electronic filing of a particular return.

We will use our best efforts to electronically file your tax returns. Prior to electronic filing, we will provide you with the information to be included on your return for your review and approval. Federal and state law require that we obtain your written authorization prior to electronically filing a return, so it is critical that you sign and return the authorization form to permit electronic filing by the return's due date.

If we cannot electronically file any tax return, whether due to technical limitations or for any other reason, we will provide you with those returns for filing in paper format. If you would like to opt out of electronic filing and file your returns in paper format, you must contact us immediately so that we can determine whether such an opt out is legally permissible and provide you with any required documentation. If any return is provided to you in paper format for filing, it is critical that you sign, date, and mail that return by its due date.

Your Responsibility to Provide Information

To prepare your tax returns, it will be necessary for you to provide us with the financial and other information that we request. We may provide you with an organizer, a questionnaire, and/or another request for information for the preparation of your returns, and it is necessary for you to respond to these requests completely and accurately. If you have any questions concerning a particular question or request, please contact us. You should also provide us with copies of information returns and other documentation relating to your taxable income (e.g., W-2's, 1099's, K-1's). For us to prepare state income or franchise tax returns, you must provide us information indicating the amount of income earned in each state, and the sales, property, and employees in each state.

You must deliver all financial and other information necessary for preparation of your returns to us at least 30 days prior to the due date of the returns (March 15th, for returns due April 15).. Applicable laws and professional standards require us to apply certain review procedures in preparing a tax return, and we need adequate time to perform these procedures. If for any reason you are unable to provide us with this information at least 30 days prior to the due date, it may be necessary to seek an extension of the time for filing (if available). Please note that in seeking any extension of time for filing any tax return, you will be required to pay the estimated amount of any taxes due by the original due date in order for the extension to be effective, and late payment interest and penalties may apply if underpaid. *Note: We DO NOT automatically file tax extensions for clients – you must notify us in writing, email or fax, including providing us with your estimate of the balances due by April 1.*

Gift Tax Return Considerations

Federal and state tax laws impose separate taxes on gifts made by one individual to another, including gifts of money or property, sales of property below fair market value, interest-free or below market rate loans, or providing the use of property without compensation. There are certain exemptions and exclusions from these gift taxes, such as gifts to a spouse and gifts to any one individual under the annual exclusion amount (\$15,000 for US tax purposes) in any year. If you fail to file a required gift tax return, the statute of limitations for an assessment of gift tax (or for a challenge to the amount of a gift) does not begin to run. In that case, the IRS or another tax authority could assert the tax many years in the future. You have not engaged us to assist you with respect to any gift tax returns or gift tax planning. If in the future you would like us to assist you with these matters, please contact us. Fees for gift tax returns or gift tax planning would be in addition to our fees for tax return preparation described above.

Estimated Taxes

Federal and state laws require taxpayers to make estimated tax payments relating to their current year tax liability, and a failure to make adequate estimated tax payments to the IRS or to a state tax authority could result in tax penalties. Generally, there are safe harbors that may avoid these penalties involving payments based on prior year or current year tax liability. At the time we deliver your 2018 income tax returns to you, we will also provide you with a schedule of estimated tax payments for 2019 and related estimated tax payment forms. The payments on this schedule will be based solely on your 2018 tax liabilities and 2018 tax withholding from the Federal and state income tax returns that we prepare on your behalf. The payments will be intended to avoid Federal and state penalties for the underpayment of estimated taxes, but your actual 2019 income tax liabilities and your withholding could be materially different from the aggregate amount of these payments. In that event you may owe tax penalties. If you would like us to assist you with estimated tax planning, you should contact us at least 30 days prior to the due date of the next estimated tax payment. Fees for estimated tax planning would be in addition to our fees for tax return preparation.

Foreign Account Reporting

U.S. citizens and residents and certain nonresidents (including individuals, corporations, partnerships, trusts and estates) who have a financial interest in or signature or other authority over any "financial accounts" in a foreign country are required to make a separate filing if the aggregate value of these accounts exceeded \$10,000 at any time during 2018. Filing requirements also apply to those with direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign financial accounts of its own. Foreign "financial accounts" include a wide variety of items, such as:

Bank Accounts	Mutual Funds	Life Insurance
Credit Cards	Retirement Plans	Securities or brokerage accounts
Interests in partnerships, trusts or other pass-through entities having foreign accounts		

Because persons with a financial interest and persons with signature authority are required to submit filings (Form FinCen 114), a single account can require multiple filings. For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. These filings must be made by June 30 and the time for filing is not extended by a tax return extension. There are severe civil and criminal penalties for non-compliance of these filing requirements. Even an inadvertent failure or incomplete filing can result in a \$10,000 civil penalty, and the IRS has begun enforcing these penalties.

We are able to assist you in the preparation of these foreign account filings if you request. These services are beyond the scope of normal tax return preparation and will result in an additional fee. Fees for preparing these filings and any related advice will be based on the time required for work performed, the number of filings prepared, the complexity of any technical issues addressed, and the impact of any impending deadline, plus out-of-pocket expenses. If you would like us to prepare these filings, or if you have questions concerning your filing obligations, you should contact us as soon as possible and provide us with all requested information.

Tangible Property Regulations.

If any of your business activities involve the ownership and depreciation of tangible personal property, including land, buildings and equipment, certain new annual elections related to the Tangible Property Regulations (TPRs) are anticipated to be required and/or chosen for every income tax filing subsequent to your adoption of the new TPRs. We require that you review your income tax returns in detail regarding these new annual TPR elections for final acceptance. Once you sign the annual electronic filing form(s), i.e. the typical IRS form 8879, and its related state electronic filing permission form(s), giving us permission to electronically file your tax return(s) for that tax year, you acknowledge that such TPR elections or lack of elections are your final choice(s). You also acknowledge that these TPR elections are final and cannot be changed after your tax returns, whether filed electronically, or in paper form, are filed with either the Federal or state(s) tax returns. If you are unsure of any of the TPR elections choices, you acknowledge that it is your responsibility to discuss the TPR annual election choices with your tax preparer. While we will certainly advise you on the alternatives or choices that are available for you regarding these TPR annual method elections, you acknowledge that the final choice(s) are yours to make. The three common annual method TPR elections that we will automatically elect for you, unless you specifically advise us not to make, are the following:

1. The de minimis safe harbor for write off of property acquisitions and non-incidental material and supplies costing less than your book write off policy, such as items costing less than a certain dollar amount (example, items less than \$2,500 per item),
2. The safe harbor for small taxpayers: where you can elect not to capitalize improvements or repairs on eligible building property (i.e. your buildings with depreciable basis less than \$1 million per building, and
3. The partial asset disposition elections under §1.168(i)-8(d)(2): we will make this election annually to enable you to apply this section to a disposition of a portion of a prior asset that you have replaced with a subsequent improvement. An example of the application of this method is where you replace a roof on a building and as such, you are then able to write off the remaining depreciable basis of the prior roof. We will do this to avoid the situation where you will depreciate two roofs at the same time, instead of recording a loss on the disposition of the original roof.

In addition to filing these change in accounting methods, and the making of the annual TPR elections outlined above, your internal processes that may have to be modified could include:

(a) accounting for “non-incidenta” material and supplies,

(b) establishment of a capitalization “write-off” policy dictating a certain write off amount (example: “our policy is that we are going to expense all purchases under \$2,500”). If you do not, you may be limited to a \$200 per item “write-off” policy, including the creation of an internal writing of what are actions, expenditures, or items that would require capitalization (such as improvements, acquisitions, restorations, betterments, adaptations, etc.) as opposed to expenditures that would be categorized as repair and maintenance expenses.

If you do not currently have a written and communicated capitalization policy, we advise you that in order to take advantage of the annual de minimis write off safe harbor described above, you must create and execute that writing and communication before the beginning of your new fiscal year.

Disclosure of Financial Assets Held in Foreign Country – Forms 8938.

A provision of the 2009 HIRE Act is in effect requiring the reporting of foreign financial assets worth over \$50,000. We are able to assist you in the preparation of this filing if you request. Foreign financial assets include cash, savings, real estate (like a condo or rental property) in a foreign country, foreign equity funds including hedge funds and private equity funds, non-US based funds, and K-1s from entities outside the US. If the total balance of all such funds is greater than \$50,000, the taxpayer must file a special statement with their 1040. *Note this filing is separate from and in addition to the disclosures of foreign accounts over \$10,000 required on Form TDF 90-22. **The penalty for failure to comply is 50% of the value of the assets!***

Certain Additional Services

In connection with your tax returns, or in response to your request(s), we may provide you with Federal, state, local, or international tax advice concerning matters that are not the subject of a separate arrangement letter. We may also (at your request) assist you in responding to inquiries from the IRS or from other tax authorities concerning the tax returns that we prepare on your behalf. These services are beyond the scope of tax return preparation and estimated tax planning. Our fees for tax advice or responding to inquiries will be based on the nature of the issues and number of forms required for work performed, the complexity of any technical issues addressed, and the impact of any impending deadline, plus out-of-pocket expenses. Unless these additional services are the subject of a separate arrangement letter, our services in rendering that advice or responding to inquiries will be subject to the terms of this letter, including the attached terms, conditions, and limitations.

Conditions and Limitations

To assist you in understanding the scope of our services and other matters related to our preparation of your tax returns, we have attached a copy of the “Terms, Conditions, and Limitations for Tax Services.” All our tax return preparation services are expressly subject to these conditions and limitations, and this letter and the attached terms and conditions are binding on all persons and entities whose returns are to be prepared pursuant to this letter. By sending us information for the preparation of your returns you will agree to them. Please note that handwritten changes to this letter or to the attached terms and conditions will have no legal effect.

Please call us at your earliest convenience if you have questions concerning this letter or the attached Terms, Conditions, and Limitations.

Sincerely,
LBE Consulting, PLLC

Schedule A - Additional Tax Returns to be Prepared

Taxpayer	Additional Returns
Please contact us directly if additional state returns are necessary.	



Terms, Conditions, and Limitations for Tax Services

In the course of delivering services relating to tax return preparation, tax advisory, and assistance in tax controversy matters, LBE Consulting, PLLC (we or us) applies customary practices intended to provide these services in a cost effective manner. This document describes certain of these customary practices, as well as other standard terms, conditions, and limitations relating to our provision of tax services. Except to the extent we expressly agree in a written instrument signed by our authorized representative that specifically refers to the engagement covered by this Arrangement Letter, all services that we provide to any client or third party (you) relating to tax return preparation, tax consultation and advice, representation in any tax controversy matter, or any other Federal, state, local, or foreign tax matter, are subject to the following terms, conditions, and limitations (these Terms). References to the "Arrangement Letter" mean the letter or other document describing the scope of our services and the associated fee arrangement to which these Terms are attached. References to the "Code" mean the Internal Revenue Code of 1986, as amended.

1. Terms Regarding Tax Return Preparation

1.1 Scope of Return Preparation Services. Our services in preparing your tax returns are limited to tax return preparation, and our preparation of a return should not be viewed as assurance that any particular reported position is correct. If we become aware of a return position for which we believe a penalty under the Code is likely to apply, we will bring that position to your attention. If you would like us to advise you concerning any specific matter on your tax return, please contact us to discuss expanding the scope of our services. Any Tax Advice rendered in connection with the preparation of any tax return is subject to the provisions described under "Terms Regarding Tax Advice" below.

1.2 Reliance on Information. We will not investigate or verify any facts underlying the transactions reported on your tax return, but we will rely on the financial statements or other financial information that you provide us. If the actual facts are different from the facts represented to or understood by us, or if there are other facts of which we are not aware, the reporting of the transactions could be materially different than that reported on the returns prepared by us.

1.3 Our and Your Respective Responsibility for Accuracy. We will exercise due professional care and judgment to include all required information in your tax returns. The Code provides that by signing your returns, you are verifying that they are true, correct and complete. Accordingly, you should review each tax return carefully before signing it, and bring any questionable items or omissions to our attention.

1.4 Jurisdictions for Returns. We will prepare tax returns for those Federal, state, local, and foreign jurisdictions requested by you in writing. We will advise you if we believe, based on the information that you provide us, that a tax return should be filed in any other jurisdiction, but we will not prepare any such tax return without your approval of the expansion of our scope of services.

1.5 Level of Assurance and Return Disclosures. The Code prohibits tax preparers from signing any tax return known to report any position (i) that is not supported by "substantial authority" unless certain disclosures are made concerning the position or (ii) attributable to certain "tax shelters" that the preparer does not reasonably believe is more likely than not correct. Because of the limited scope of analysis in evaluating a reporting position, a conclusion that disclosure is not required to enable us to sign a return may not be sufficient to avoid the application of tax penalties under the Code. Except as expressly provided in the Arrangement Letter, we will not review any reporting position or perform any tax research for the purpose of either (i) determining whether a position can be reported without disclosure or (ii) determining whether tax penalties may apply. If you wish to report a position without disclosure on the return, or if you are concerned about the potential application of tax penalties, please contact us to discuss expanding the scope of our services to include rendering Tax Advice that may address your concerns.

1.6 Disclosure of Reportable Transactions. The Code and certain state laws require that you disclose on your tax return

certain "reportable transactions" or "listed transactions." There are significant financial penalties for failure to disclose these transactions, and these penalties may apply even if the transaction does not lead to an understatement of tax. Our tax return preparation services do not include any investigation to evaluate whether there are any reportable transactions that are required to be disclosed on your returns, but we will advise you if we conclude that any such disclosure is required. If you would like us to specifically review any potentially "reportable transaction" or "listed transaction," please contact us to discuss expanding the scope of our services.

2. Terms Regarding Tax Advice

2.1 Limitations on Oral and Email Communication. We may discuss with you our views regarding the tax treatment of certain items. We may also provide you with tax information in the body of an email. Any advice or information delivered orally or in the body of an email (as opposed to a memorandum delivered as an email attachment) will be based upon limited tax research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts could affect our analysis and conclusions. Because of these limitations and the related risks, it may not be appropriate to proceed with any transaction or any tax return reporting solely on the basis of any oral or email communication. You accept all responsibility for any loss, cost, or expense resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written Tax Advice that is delivered to you as a document attached to an email.

2.2 Facts and Assumptions. Our investigation to confirm or verify any facts described in any letter, memorandum, or opinion addressing the application of tax laws to a particular situation ("Tax Advice") will be limited to the investigation described in the body of the Tax Advice, and we will rely on the assumptions and representations described in the Tax Advice. Any change in or addition to these facts, assumptions, or representations could materially and adversely affect our analysis and conclusions. If you for any reason believe that any facts, assumptions, or representations in any Tax Advice are incorrect or incomplete, you must notify us immediately to discuss the impact on our analysis and conclusions. You should not rely upon any item of Tax Advice that is based on facts, assumptions, or representations that you believe to be incorrect or incomplete.

2.3 Applicable Law. Unless expressly stated in our Tax Advice, our analysis and conclusions will relate solely to Federal income tax consequences under the Code as of the date of our Tax Advice. If you would like us to address tax consequences to you under any other applicable tax law, please contact us to discuss expanding the scope of our services.

2.4 Issues Addressed. Each item of Tax Advice will be limited to advice concerning the tax issues described in the Tax Advice, and it may not consider all of the issues that may arise in

connection with the transaction. Except as expressly stated in an item of Tax Advice, our advice is not an endorsement of any particular transaction structure, nor is it a recommendation that any addressee proceed with the transaction structure described in the Tax Advice.

2.5 Reportable Transactions. The Code and certain state laws require that you disclose on your tax return certain “reportable transactions” or “listed transactions.” There are significant financial penalties for failure to disclose these transactions, and these penalties may apply even if the transaction does not lead to an understatement of tax. We will not review any transaction to determine whether it is a “reportable transaction” or a “listed transaction” except as expressly provided in the Tax Advice. If you would like us to review any transaction to determine whether it is a “reportable transaction” or “listed transaction,” please contact us to discuss expanding the scope of our services.

2.6 Level of Assurance for Tax Advice; No Guarantee. Many areas of tax law are unclear, and the application of the tax law to any particular facts may be subject to more than one interpretation. Our Tax Advice will be based upon our interpretation of applicable law and regulations, and certain case and ruling authority as of the date of the Tax Advice. The level of assurance for any particular item of Tax Advice will depend on the underlying facts, the clarity of applicable law, regulations, rulings, and court cases, and the extent of factual due diligence and tax research performed. The conclusions in our Tax Advice will be based on our good faith belief that they meet the level of assurance stated in the Tax Advice. Obtaining Tax Advice at a particular level of assurance may in some cases provide a defense to certain tax penalties, but you should not assume that an item of Tax Advice will offer you protection from penalties except as expressly stated in the Tax Advice.

Our analysis and conclusions will be based upon our professional judgment; will not be a guarantee of the ultimate tax consequences of the transactions described in the Tax Advice, and will not be binding on the IRS, any state, local, or foreign tax authority, or any court. If you would like greater certainty regarding the tax treatment of any particular transaction, please contact us to discuss the possibility of obtaining a ruling from the appropriate tax authority.

2.7 Reliance and Distribution. Each item of Tax Advice is rendered only for the benefit of the named addressee(s), and does not address the tax consequences to any other person or entity that is not an addressee. No person or entity other than the named addressee(s) may rely on the Tax Advice. To avoid confusion regarding matters of reliance, our Tax Advice may not be delivered to any other party unless you advise the recipient of these limitations on reliance. Unless expressly provided in an item of Tax Advice, but subject to the limitation in the preceding sentence, you are free to share the Tax Advice with any third party. You may deliver a copy of any Tax Advice to the IRS or any state, local, or foreign tax authority for the purpose of demonstrating good faith and reliance on the analysis and conclusions expressed therein. You should be aware that the delivery of any item of Tax Advice to a third party may act as a waiver of any otherwise available claim of privilege. Before delivering an item of Tax Advice to a third party, we recommend that you consult with legal counsel to assess the matters relating to claims of privilege.

3. Terms Applicable to All Tax Services

3.1 Scope of Services. Our services will be limited to the services specifically described in our Arrangement Letter. Services in providing Tax Advice or in preparing a tax return do not include representation in the event of an examination by the IRS or other tax authorities. If you need tax services beyond those specifically described in our Arrangement Letter, these

additional services would constitute either a separate engagement or an expansion of an existing engagement at an additional cost. Our agreement to provide services for one engagement does not obligate us to accept any other engagement.

3.2 Your Responsibilities. In order for us to provide effective services, you must cooperate with us and provide us with any information that we request, all on a timely basis. You must cause your employees and contractors to cooperate fully and timely with us. You must designate for us a person authorized to make or obtain all management decisions with respect to our services on a timely basis. We will rely in good faith on all information and management decisions communicated to us by you, your employees, or your contractors, and we will not be responsible for any loss or other obligation arising from our reliance. Any failure to fulfill your responsibilities will be grounds for our suspending or terminating our services.

3.3 Tax Strategy Patents. The U.S. Patent and Trademark Office has recently issued business method patents for certain tax planning strategies. The validity of these patents, and the coverage of any patent claims, involves legal interpretations and judgments concerning U.S. patent law, rather than professional judgment concerning the Code. Accordingly, we cannot advise you concerning any tax patents. If during the course of our providing tax services to you under the Arrangement Letter we actually become aware that the owner of any tax patent is likely to assert that the patent extends to any of your tax planning or tax reporting positions, we will bring this to your attention so that you can seek legal counsel. However, we will not conduct separate due diligence procedures to identify potentially applicable tax patents.

3.4 Decisions. While we will provide you with advice concerning tax return reporting and the tax consequences of certain transactions, you will retain all authority and responsibility for any decisions based on our advice.

3.5 Independent Contractor. For all tax services that we perform, we will be an independent contractor and not your employee, agent, or partner, and we will determine the method, details and means of performing our services. We assume full and sole responsibility for the payment of all compensation and expenses of our employees and for all of their applicable employee withholdings.

3.6 Confidentiality. We will maintain the confidentiality of your Confidential Information. We may disclose your Confidential Information to our employees and third party contractors as necessary to provide our services, including without limitation the disclosures authorized by paragraph 3.7. Without limiting the foregoing, we may in certain circumstances disclose your Confidential Information to software vendors for the purpose of obtaining technical support in the course of providing services to you, but it is our policy to require these vendors to maintain the confidentiality of Confidential Information disclosed to them. We may also disclose Confidential Information if required by a court or governmental agency, but we will use commercially reasonable efforts to inform you prior to disclosure. By agreeing to the Arrangement Letter, you specifically authorize the disclosures described in this paragraph.

To protect your Confidential Information, you agree that you will not disclose any Confidential Information to us except as we request or as necessary for us to provide our services.

In certain circumstances, information that you disclose to us could be the subject of a claim of privilege, but you must generally assert and maintain the privilege claim. You should contact your legal counsel if you have questions concerning the availability of any privilege or how and whether to assert a privilege.

We will use reasonable precautions to protect your Confidential Information, but we have no obligation to employ any measures that you do not regularly employ in protecting your Confidential Information. Except as provided in the following sentence "Confidential Information" means (i) information contained in your internal financial and business records, (ii) information reported on your tax returns, and (iii) other information concerning you or your business that is marked "confidential" or otherwise identified as "confidential" in writing at the time of disclosure. Confidential Information does not include information (i) that is or becomes publicly available or generally known to persons in your industry without breach of our obligations under this section, or (ii) received by us after the termination of the Arrangement Letter.

A majority of our clients choose to communicate with us by email, and we will use email unless a client directs otherwise. Because email is not secure, it may not be an appropriate means for sending certain confidential or sensitive data. If you are concerned about the security of particular information, please contact us to discuss alternative arrangements.

3.7 Portal and email communication. We utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal, we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 30 days after the earlier of your or our termination of services under this agreement, unless we are notified in writing of your desire to extend. While we will use our best efforts to keep such confidential information on the portal or in emails to you secure, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent, and you consent to our use of these devices during this engagement.

We may communicate with you and others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

3.8 Not applicable.

3.9 Changes in Law. Subsequent changes to applicable law or regulations, or the issuance of new case or ruling authority, could materially and adversely affect the analysis and conclusions in an item of Tax Advice or a position reported on a tax return. Neither the delivery of any Tax Advice nor the preparation of a tax return is an undertaking on our part to advise you of any changes in law.

3.10 Possibility of Litigation. If the IRS or another tax authority adopts a position contrary to any analysis or conclusions in our Tax Advice or to any position reported on a tax return, it might be necessary to pursue administrative appeals or litigation. Decisions of whether and how to pursue administrative appeals or litigation may be based on considerations of cost, publicity, and other matters unrelated to the technical merits of a tax position. In some cases, taxpayers elect not to pursue appeals or litigation even though a reported position may ultimately be sustained on appeal or in litigation.

3.11 Disclaimer of Legal and Investment Advice. Our services under the Arrangement Letter and these Terms do not constitute legal or investment advice. We recommend that you retain competent legal counsel and investment advisers.

3.12 Warranty and Limitation. We warrant that our services will be performed with reasonable care in a diligent and competent manner. **THIS WARRANTY IS OUR ONLY WARRANTY CONCERNING OUR SERVICES, AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE, OR OTHERWISE, ALL OF WHICH ARE HEREBY DISCLAIMED.**

3.13 Documents and Files. Upon your written request, we will return to you all original documents provided to us in connection with the performance of our services. We may retain copies of these documents for our files.

3.14 Work Product. We will deliver to you the items expressly enumerated in the Arrangement Letter. All our work product and files will remain our property, and we retain all copyrights and intellectual property with respect to our work product. We, in our sole discretion, may provide you with access to or copies of our files, but you will be obligated to pay all costs associated with such access or copies.

3.15 Document Production and Testimony. If we are requested or authorized by you, or if we are required by government regulation, subpoena or other legal process, to produce any documents or files, or to make our personnel or the personnel of LBE Consulting, PLLC available as witnesses with respect to this engagement, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the reasonable fees and expenses of our counsel, incurred in responding to such requests.

3.16 Record Retention. Federal tax law requires us to retain either copies of tax returns we prepare or specified information relating to those returns, as well as certain other documents related to our tax services for varying time periods. Our current policy (which we may revise at any time and in our sole discretion) is to retain copies of tax returns and certain related workpapers for seven years after the return is filed, subject to casualties beyond our control. We provide our clients with a file copy of each Federal income tax return for which we are a signing preparer, and we recommend that you retain this copy for seven years.

Although taxpayers are not required to retain their tax records for longer than our seven-year recommendation, there are situations in which tax returns older than seven years may contain information useful in future tax planning. For example, prior year returns may contain information relating to the basis of assets for gain/loss calculations, and corporations may use tax return information in calculating "earnings and profits" for corporate tax planning. We recommend that taxpayers consider maintaining separate accounting records or workpapers with this information. If you would like us to assist you in developing these separate records, please call us to discuss the scope of such a project.

It may also be advisable to retain accounting or tax records for longer than seven years for reasons unrelated to taxes. Decisions regarding document retention may involve a variety of legal considerations (e.g., statutes of limitations, rules of evidence), so you may wish to consult your legal counsel to address these legal considerations.

3.17 Conflicting Engagements. If we at any time determine in our sole discretion that a conflict of interest exists that prevents us from providing our services in accordance with applicable ethical rules, we will notify you of the conflict and may withdraw from representing you to the extent that such withdrawal is required or permitted by applicable ethical rules.

4. General Business Terms

4.1 Requests for Services. In responding to requests for services made by your officers, managers, employees, or agents, we will presume that all requests have been authorized by your internal procedures. If you wish to limit the individuals who can request services, you must notify us of any limitations in writing.

4.2 Billing. Our fees and expenses will be billed on a regular basis. Each invoice is payable upon receipt of the invoice. If you believe that any invoice is incorrect or if you wish to dispute any invoice, you must notify us in writing within 60 days of your receipt of the invoice. We reserve the right to charge interest on any invoice that is not paid within 30 days of the invoice date.

4.3 Uncontrollable Delays. The time for performance of any of your or our obligations (other than the obligation to pay money due) will be extended for a reasonable time in the event of causes beyond your or our reasonable control, including without limitation acts of God, war, acts of government, fire, flood, strike or labor problems, sabotage, and delays in obtaining labor, materials, equipment, or transportation.

4.4 Suspension of Services. If you fail to pay any invoice when due, we reserve the right to suspend the performance of services until your account is paid in full or you have made other payment arrangements satisfactory to us. Our suspension of services will not affect your obligations to us under the Arrangement Letter or these Terms.

4.5 Termination. You may terminate the Arrangement Letter at any time by written notice to us. Subject to any restrictions imposed by applicable ethical rules, we may terminate the Arrangement Letter at any time upon written notice to you. Termination for any reason will not affect your obligation to pay us for fees and expenses incurred prior to termination or in transferring files to and otherwise cooperating with any successor tax preparer or tax advisor. If you terminate any Arrangement Letter after we have commenced performing services under a fixed fee arrangement, you will be obligated to pay us the entire fixed fee upon termination.

4.6 Survival of Provisions. All provisions of these Terms will survive the termination or cancellation of the Arrangement Letter, except that (i) we will not have any obligation to provide services after termination and (ii) except as provided in paragraphs 3.14, 3.15 and 4.5, you will not have any obligation to pay us for any services that we perform after termination.

4.7 Entire Agreement; Interpretation. These Terms and the Arrangement Letter represent our entire agreement and understanding concerning the engagement described in the Arrangement Letter, and they supersede all prior and contemporaneous agreements. All Terms and the Arrangement Letter must be construed according to their fair meaning and not strictly for or against any party.

4.8 Amendments, Waivers and Consents. Neither these Terms nor the Arrangement Letter may be amended except by our mutual written agreement. No waiver of any breach of these Terms or the Arrangement Letter will be effective unless the waiver is in writing and signed by the party against whom the waiver will be enforced. No waiver of any one breach will be deemed a waiver of any other or subsequent breach.

4.9 Assignment; No Third Party Beneficiaries. You may not assign the Arrangement Letter or these Terms to any other party without our prior written consent, except that you may assign the Arrangement Letter and these Terms to any party that acquires substantially all of your assets and goodwill. These Terms and the Arrangement Letter will be binding on our and your respective successors and assigns. There are no third party beneficiaries to the Arrangement Letter or to these Terms except as expressly provided in the Arrangement Letter.

4.10 Governing Law. The Arrangement Letter (including these terms, conditions, and limitations) and any dispute or claim arising out of or relating thereto will be governed by and construed in accordance with the laws of the state in which our office providing the services is located without regard to provisions governing conflicts of laws. All litigation or other legal proceedings will be brought in the State or Federal courts located in that state. The parties agree to this choice of law, jurisdiction and venue, and waive any defense of an inconvenient forum. The parties also waive trial by jury and agree that any dispute or claim should be resolved by a judge without a jury.

4.11 Newsletters and Similar Communications. We may as a courtesy from time to time send newsletters, emails, explanations of tax law developments, or similar communications to selected clients, former clients, or other interested parties. These communications are of a general nature and are not definitive advice. We do not send all such communications to all clients, former clients, or interested parties. These newsletters do not establish or continue a client relationship with any person, and they do not constitute an undertaking on our part to monitor tax or other issues for you or for any other parties.

5. Liability and Dispute Resolution

5.1 Indemnification for Breach. Subject to the provisions of paragraph 5.2, each party will indemnify the other for any loss, liability, or obligation arising out of or relating to a failure to fulfill its obligations under the Arrangement Letter or these Terms.

5.2 Opportunity to Cure and Liability Limitations. In the event that we fail to meet our obligations under the Arrangement Letter or these Terms, including without limitation paragraph 3.12, you must notify us in writing and provide us with the opportunity to re-perform the services. If the services cannot be re-performed, or if re-performance will not cure the breach, then your remedy will be for us to refund our fees relating to these services up to the amount of your direct damages caused by our failure to meet our obligations. In no event will our aggregate liability for claims, whether in contract, in tort, at law, or in equity, arising out of or relating to our failure to meet our obligations under the Arrangement Letter or these Terms exceed 2.5 (two and one-half) times the amount of our fees actually paid to us under this Arrangement Letter. In no event will we be liable for loss of profits or any consequential, indirect, special, exemplary, or punitive damages.

5.3 Time Limitation on Claims. No claim or action by either party, regardless of whether the claim is in contract, in tort, at law or in equity, arising out of or relating to any matter under the Arrangement Letter may be brought by either party (i) more than 24 months after the party first knows or has reason to know that the claim or cause of action has accrued or (ii) more than 60 months following the completion of the services under the Arrangement Letter. This paragraph may shorten, but in no event will it extend, any period of limitation on actions otherwise provided by applicable law.

5.4 Effect on Other Agreements. The provisions of paragraphs 5.1 and 5.2 will not limit our obligations or liability under any separate agreement for the provision of accounting or attest services.



From time to time we use a number of business third parties to help with our tax preparation, accounting, coaching, and consulting services – all of whom are highly respected leaders in their specialties. The IRS, American Institute of CPAs and GA State Board of CPA Examiners have rules that require us to disclose these relationships annually. This letter is to request your consent to disclose the information you provide us, but only to the following groups, for the following purposes:

1. Wolters Kluwer Law & Business | CCH , Inc. Tax and Accounting Division, 2700 Lake Cook Road, Riverwoods, IL 60015; 800-835-0105 used for tax return preparation, planning; secure hosted online data storage; US and state tax research/documentation; online secure data portal system; e-filed filings with IRS, DOL & states; electronic return transmitter.
2. Thomson Reuters Tax and Accounting Division, 3 Times Square, New York, NY 10036; 646-223-4000 used for US and state tax research/documentation; online secure data storage and transmittal system; e-filed filings with IRS, DOL & states; electronic return transmitter; accounting and payroll tax and other software.
3. SurePrep, LLC, 17890 Skypark Circle, Suite 100, Irvine, CA 92614; 800-805-8582. SurePrep provides web-based software tools and data verification to organize and bookmark source documents, read the tax data from source documents and import the data into our tax software; offshore SurePrep staff may review and complete the organization and data capturing of standard documents and tax preparation assistance.
4. RCO Systems, Inc., 251 James Jackson Avenue, Cary, NC 27513; 919-319-3612 are our local computer consultants who install software, maintain our multi-office networks, and provide data backup and recovery services.
5. Intuit, QuickBooks Online, 2632 Marine Way, Mountain View, CA 94043 800-446-8848, for web-based accounting programs.
6. Bill.com, 3200 Ash Street, Palo Alto, CA 94306 866-989-2455, for web-based bill workflow, bill payment, accounts receivable and document filing synchronized to our accounting programs.
7. Dropbox, Inc. 185 Berry Street, San Francisco, CA 94107 – 415-986-7057, used for internet software, management and storage; data analytics.
8. Box, Inc., 4440 El Camino Real, Los Altos, CA 94022, 877-729-4269, used for online data storage.
9. Right Signature, Inc. 8 East Figueoroa Street, Santa Barbara, CA – 800-921-4250, online electronic document signing.
10. Xero, 185 Clara Street, Suite 100, San Francisco, CA 94107 is a cloud based software product providing: accounting, financial reporting, payroll, bill pay, bank reconciliation, invoicing, expense claims, inventory and multi-currency; offshore data and software locations in New Zealand.
11. Fathom Applications Pty Ltd, whose web address is fathomhq.com and whose contact information is support@fathomhq.com, is a web based management reporting and financial analysis and performance assessment tool; offshore data and software locations in New Zealand.
12. Client Heartbeat Pty Ltd., www.clientheartbeat.com and whose contact information is info@clientheartbeat.com, is a tool built specifically for customer satisfaction monitoring; offshore data and software locations in Australia; New York, NY office (415) 322-9050.
13. Asana, Inc. 1550 Bryant Street, Suite 900, San Francisco, CA 94103, is a cloud-based shared task list for our team to communicate, organize, and track client work.
14. Expensify, Inc., 548 Market St, #61434, San Francisco, CA 94104, (800)745-9064 is software that imports expenses and receipts from credit card or bank account, submits PDF expense reports, and interfaces with various accounting software to streamline the expense report process.

15. Evernote, Inc. 305 Walnut Street, Redwood City, CA 94063 allows users to capture, organize and find information across multiple platforms using notes, webpages, photos, todo's and audio, which is synchronized with Windows , Mac, Web and mobile devices.
16. Google, Inc., 1600 Amphitheatre Parkway, Mountain View, CA 94043, (650)253-0000, Google Business Cloud Services is web based data storage and backup.
17. Microsoft, Inc., 1 Microsoft Way, Redmond, WA 98052 (877)568-2495, Microsoft Cloud OS is a web based application server and data storage and backup solution for business.
18. Amazon Web Services, Inc., 1200 12th Avenue South, Suite 1200, Seattle, WA 98144, (206)266-4064 is a web based application server and data storage and backup solution for business.
19. Apple Inc., 1 Infinite Loop, Cupertino, CA 95014, (408-996-1010), www.apple.com, data backup software.
20. RC Reports, 1315 S. Clayton Street, Suite 100, Denver, CO 80210, www.rcreports.com, is a reasonable compensation analysis.
21. FollowUp Then, Inc., 1101 South Winchester Ave, St E-157, San Jose, CA 95128, help@humans.fut.io, is a to do reminder software.
22. Cash Flow Story, 6 Caramar Avenue, Brighton East, VIC 3187, Australia, www.cashflowstory.com, is a business financial analysis and metrics software.
23. Gusto, 425 2nd Street, Suite 602, San Francisco, CA 94107, (800-936-0383), www.gusto.com, is a business payroll processing and tax filing software.
24. Cognito HQ, 1301 Gervais St., Columbia, SC 29201, www.cognitofirms.com, online forms, registration and survey software.
25. Ginger Labs, 98 Battery St., San Francisco, CA 94111, www.gingerlabs.com, note taking app for smart phones and tablets.
26. Felt, PO Box 3467, Telluride, CO 81435, www.feltapp.com, app for sending personalized cards – sealed, stamped and mailed.
27. Insightly, 185 Berry Street, Suite 1000, San Francisco, CA 94107, www.insightly.com, CRM software.
28. Trello, Inc., 55 Broadway, 25thFloor, New York, NY 10006, www.trello.com, a tool that organizes projects into boards (suitable for SCRUM).
29. Survey Monkey, www.surveymonkey.com, 101 Lytton Avenue, Palo Alto, CA 94301, used for online surveys.
30. Track1099, PO Box 19712, Stanford, CA 94035, www.track1099.com provides IRS approved 1099 and W-2 e-file and delivery services.
31. Accountants World, 140 Fell Court, Suite 201, Hauppauge, NY 11788, 888.999.1366, www.accountantsworld.com accounting and payroll software.
32. Story Brand, Nashville, TN (615)915-1541, www.StoryBrand.com is a marketing system for business used in our business coaching services.
33. MeisterLabs USA, Galvanize, 44 Tehama St, San Francisco, CA 94105, (415)633-6050, www.Mindmeister.com is a mind mapping application used in our business coaching and proposal services.
34. Slack, 436 Lafayette St., 6th Floor, New York, NY 10003, www.Slack.com is an internal communication program used by our team.
35. Bonjoro – video messaging platform, Vimily Pty Ltd, Level 14, 210 Greoge St., Sydney, Australia 2000, www.bonjoro.com
36. 10to8 – appointment scheduling, 13 Owlstone Rd, Cambridge, DB@ 9JH, United Kingdom, www.10to8.com.
37. Jivo Chat – website chat tool, 1261 Lincoln Ave, Ste 208, San Jose, CA 95125 www.jivochat.com .
38. Active Campaign – email communication program, 1 North Dearborn St, 5th Floor, Chicago, IL 60602, www.activecampaign.com. 1 (800) 357-0402.
39. SquareSpace.com – website design and hosting service, www.squarespace.com.

Annual Disclosure

The IRS requires that this consent be worded very specifically with no alterations in any way. Nevertheless, much of the required text does not apply to the consent sought by this form. **Specifically, signing this consent form will not result in the disclosure of your personal information to anyone for any reason other than tax preparation, accounting or consulting for you.** Finally, we will provide you service regardless of whether you sign this consent form.

A variety of privacy rules come together to limit our use of your name, mailing address and email address in normal communications between client and accountant. Due to economies available, our preferred form of communication will be through emails and our web site or mail if you prefer. We have scheduled client online training and have a variety of tools we would like to share with you to help improve your finances, but the privacy laws require that we obtain your consent.

We would appreciate your signing the consent below so that we may communicate with you. We promise not to abuse this privilege.

Accordingly, on the next two pages, please sign and date where indicated. The extra copy is for your file. Our objective has always been to provide you with superior service, and if you do have any questions or concerns regarding this form, please call me.

All the best to you,

LBE Consulting, PLLC



Consent to Disclosure of Tax Return Information

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than those related to the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because our ability to disclose your tax return information to another tax return preparer affects the tax return preparation service(s) that we provide to you and its (their) cost, we may decline to provide you with tax return preparation services or change the terms (including the cost) of the tax return preparation services that we provide to you if you do not sign this form. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security Number (“SSN”). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States that will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. section 7216) to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, federal agencies may not be able to enforce United States laws that protect the privacy of your tax return information against a tax return preparer located outside of the United States to whom the information is disclosed.

By my signature below, I authorize LBE Consulting, PLLC to disclose tax return information to the following third parties for the purpose of assistance in the preparation and planning of my income tax returns and/or business:

- | | | |
|--|-------------------------|-----------------------|
| 1. Wolters Kluwer Law & Tax
Business / CCH, Inc. Tax &
Accounting Division | 12. Client Heartbeat | 28. Trello |
| 2. Thomson Reuters Tax &
Accounting Division | 13. Asana | 29. Survey Monkey |
| 3. SurePrep | 14. Expensify | 30. Track1099 |
| 4. RCO Systems | 15. Evernote | 31. Accountants World |
| 5. Intuit, QuickBooks Online | 16. Google Cloud | 32. Story Brand |
| 6. Bill.com | 17. Microsoft Cloud | 33. Meister Labs |
| 7. Dropbox | 18. Amazon Web Services | 34. Slack |
| 8. Box | 19. Apple | 35. Bonjoro |
| 9. Right Signature | 20. RC Reports | 36. 10to8 |
| 10. Xero | 21. FollowUp Then | 37. Jivo Chat |
| 11. Fathom | 22. Cash Flow Story | 38. Active Campaign |
| | 23. Gusto payroll | 39. Square Space |
| | 24. Cognito HQ | |
| | 25. Ginger Labs | |
| | 26. Felt | |
| | 27. Insightly | |

Print name of taxpayer(s)

Client Signature

Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.



CONSENT TO USE OF TAX RETURN INFORMATION

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Taxpayer hereby consents to the use by LBE Consulting, PLLC of any and all tax return information contained in the taxpayer's federal income tax returns (Forms 1040, 1040NR, 1040A, 1040EZ, etc. and supporting schedules) for the purpose of mailing, including electronic transmission, to the taxpayer information pertaining to:

- Newsletters of the firm/preparer, including tax and other matters including but not limited to accounting, business management, consulting, strategy, profitability, financial planning etc.
- Press releases and published articles of consulting firm/preparer.
- Upcoming seminars, webinars, and webcasts.
- Consulting firm/preparer promotion or hire announcements.

The tax information may not be disclosed or used by LBE Consulting, PLLC for any purpose other than that permitted by this consent document.

This consent is valid through April 15, 2035.

Print name of taxpayer(s)

Email address

Client Signature

Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484 by email at complaints@tigta.treas.gov.

2018 Health Insurance Questionnaire

In March, 2010 President Obama signed the Affordable Care Act. One provision of the Act requires that all Americans have qualified health insurance or face a “Shared Responsibility Payment”, more commonly known as the Health Care Penalty. In order to remind you of the rules and to protect us both from future IRS liability in the event of an audit, we require all individual taxpayers for 2018 to positively affirm the following items related to Health Care. Please initial the applicable items and sign the bottom of the affirmation.

- ___ 1. We have provided you with all copies of Forms 1095-A, 1095-B, and 1095-C we received.
- ___ 2. We did not receive all Forms 1095-A because we have alternate government provided qualified health care insurance from Medicare, Medicaid, or Tri-Care that covers all members of our household. Enter N/A if not applicable.
- ___ 3. We have qualified employer-provided health insurance for the entire year for our entire household.
- ___ 4. We have qualified other health insurance we purchased directly from an agent or insurance company for the entire year which covers our entire household.

In the event you do not have qualified health insurance for the entire year for your entire household, please provide us with the following information regarding insurance coverage for all members of your household. In the absence of the completion of items 1-4 above or item 5 below, and the absence of your providing us with information regarding an exemption from the requirement to provide health insurance we will calculate the penalty and include it with your return.

Name	Period of Coverage	Insurer
_____	_____	_____
_____	_____	_____
_____	_____	_____

Signature

Date

2018 TAX QUESTIONNAIRE

Each of the following 6 questions must be answered and then sign and date

- 1. Do You Have the Required Documentation for Travel, Entertainment, Gift and Listed Property Expenses?**
Yes ___ No ___ N/A ___

The law disallows an otherwise allowable deduction for any expense for traveling (including meals and lodging), entertainment, gifts, or listed property e.g., passenger vehicles, computers (unless used exclusively at your place of business), and cell phones, unless the expense is substantiated by adequate records or by sufficient evidence corroborating your own statements. In addition, the regulations generally require you to maintain documentary evidence (such as receipts, paid bills, etc.) for 1) any lodging expenditure, and 2) any other expenditure of \$75 or more. For business travel, the documentation should include the amount, date, place, and business purposes of the travel. For business entertainment expenses, the documentation should include the amount, date, place, and business purpose of the entertainment as well as the business relationship of the person or persons entertained. For business gifts, the documentation should include the amount, date, description of gift, business purpose of gift, and business relationship of recipient of the gift. For listed property, the documentation should include the amount (e.g., cost), business or investment use based on mileage, etc., date of the expenditure, and business or investment purpose of the property.

- 2. Do You Have the Required Documentation for Charitable Contributions? Yes ___ No ___ N/A ___**

The law requires that you have a receipt, letter, or other written communication from the charity (showing the name of the charity, the date and the amount of the contribution) documenting all charitable contributions made in cash and that you have a receipt or a bank record (e.g., a cancelled check) documenting all contributions made by check or by other monetary means. For contributions of property, you generally need a receipt which contains the name of the charity, a description of the property, and the date and location of the contribution. In addition, for all individual donations of \$250 or more (contributions of cash or property), the law requires a receipt (written acknowledgment) from the charity to which you made the donation stating the date and amount of the contribution as well as a statement as to whether you received anything in return for your contribution. If you received goods or services in return for the contribution, the receipt should include a description and an estimate of the value of the goods or services received in return for the contribution. If the goods or services received consist solely of intangible religious benefits, the receipt should include a statement to that effect. If you are claiming a deduction of more than \$500 for a vehicle, a boat, or an airplane you contributed to charity, the law requires that you obtain a Form 1098-C or other written acknowledgment containing the same information shown on Form 1098-C from the charity in order to deduct your contribution.

- 3. If you Made Charitable Contributions of Clothing or Household Items, Were the Clothing and/or Household Items in Good Used Condition or Better? Yes ___ No ___ N/A ___**

Generally, a deduction is not allowed for a charitable contribution of clothing or household items unless the items are in good used condition or better. Household items generally include furniture, furnishings, electronics, appliances, linens, and other similar items.

- 4. Did you make any payments in 2018 that would require you to file Form(s) 1099? Yes ___ No ___**
If "Yes" did you or will you file all require Forms 1099? Yes ___ No ___

- 5. Did you own any foreign financial assets or director/officer of foreign company? Yes ___ No ___**

- 6. Did you have over \$1,500 of taxable interest or ordinary dividends; a foreign account; or receive a distribution from, or were a grantor of, or a transferor to, a foreign trust? Yes ___ No ___**

Signature

Date

CONFIRMATION OF CAPITALIZATION POLICY

To: LBE Consulting, PLLC

Date: _____

Title: Capitalization Policy for _____ (Entity Name)

Certification: We confirm to you that the following Capitalization Policy was established and in place as of: _____ (beginning of next tax year).

The aforementioned business hereby adopts the following policies, which collectively will be referred to as our Capitalization Policy:

1. All assets (whether an improvement, betterment, restoration, or adaption) or material and supplies expenditures of \$_____ [enter \$2,500 or some other amount, as appropriate to the size of your business] or less will be written off for our book financial statement purposes when paid or incurred. These items will not be considered whether they are, in fact, an improvement, betterment, restoration, or adaption, but will be written off as an ordinary and necessary business expense.
2. This includes any and all assets, whether leased, leasehold improvements, financed, or paid for outright by us.
3. The aforementioned amount will be measured on a per item, per invoice basis.
4. This policy does not apply to purchases for land, inventory, or any expenditure that we elect to capitalize and depreciate.
5. Any asset expenditure that is expected to last one year or less when placed in service in our trade or business, no matter what dollar amount of expenditure, will be written off when the expenditure is paid or incurred, in accordance with our regular method of accounting method employed in our income tax return preparation

By: _____
Name and title