

**JOHN D. GALLO, C.P.A., LLC**  
**2500 EAST 168<sup>TH</sup> AVENUE**  
**BRIGHTON, COLORADO 80602**  
**(303) 817-7855**

January 1, 2020

Dear Client,

I appreciate the opportunity of working with you and advising you regarding tax and accounting matters. In order to ensure an understanding between us, I ask all clients to confirm the following arrangements:

1. I will prepare your United States federal and your state income tax returns from information that you furnish me for those years you furnish me the information and we agree to. I will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. My work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities should any exist.
2. I 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, I will resolve such questions in your favor whenever possible, if there is reasonable justification or authority for the position taken. This may require additional disclosures of the position to the IRS. Tax laws are constantly changing and some of these changes could affect you. I recommend that you discuss any potential affect of recent tax law changes on your situation with me.
3. You represent to me that all necessary documents to substantiate all deductions and earnings are available for governmental audits. You specifically represent that the required detailed logs and receipts to substantiate mileage, travel, entertainment, charity and auto expenses have been maintained. You understand that penalties can be imposed on returns that are late, underpaid or incorrect. I am not responsible for a disallowance of doubtful deductions, inadequately supported documentation or inclusion of additional income nor any resulting taxes, interest or penalties.
4. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax audit, I will be available upon request to represent you and will render additional invoices for the time and expenses incurred. I strongly urge you to direct any inquiries from taxing authorities to me. You agree to contact me immediately if you discover additional information that will lead to a change in your return, or if you receive any letters or contact from the IRS or state taxing authorities.
5. My fees for these and any other services will be based upon the amount of time required at standard billing rates or in accordance with the tax fee schedule adjusted for your individual situation plus out of pocket expenses. All invoices are due and payable upon presentation. Tax preparation fees cover those activities necessary to gather the information necessary for return preparation, electronic filing of the return, a copy of the return (paper or electronic) for your records, a copy for the IRS if paper filed, a short tax planning discussion if necessary, year round availability by phone or email to answer reasonably quick questions. In depth analysis or questions which require additional activity might result in additional fees. Fees for responding to IRS or other authorities inquiries or to audits are in addition to the tax preparation fees.
6. You agree that to the best of your knowledge and belief you are providing me with true, correct and complete information regarding your income as listed on the schedules, computer files, tax organizers, W-2s, 1099s, and/or other written summaries. You understand that it is your responsibility to provide all the information necessary to complete the returns. You will retain for

at least 4 years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense or deduction claimed on your return.

7. You understand that my policy is to put all tax advice in writing, and that you will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.
8. You understand that I will not file any federal, state or local tax extensions without your specific written request to do so, and that I am unable to electronically transmit tax returns to tax authorities until you provide me a signed authorization that you have reviewed the return and feel it is accurate.
9. If there are other services or tax returns that you expect me to prepare, such as corporation, partnership, estate, gift, sales, fiduciary, property, or others states of cities, you will note them at the bottom of this letter.

I am pleased to have you as a client and look forward to a long and mutually satisfying relationship. If the foregoing fairly sets forth your understanding, please sign one copy of this letter in the space indicated and return it to my office. The second copy is for your records.

Very truly yours,

JOHN D. GALLO, CPA for JOHN D. GALLO, CPA, LLC

ACCEPTED BY:

Date:

Please sign and return this letter to John Gallo CPA LLC

#### **PRIVACY POLICY**

CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

##### **Types of Nonpublic Personal Information We Collect**

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

##### **Parties to Whom We Disclose Information**

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

##### **Protecting the Confidentiality and Security of Current and Former Clients' Information**

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

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Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.