

ENGAGEMENT LETTER

This letter will confirm the arrangements for our services. We will prepare your **2020 United States Personal Non-Resident Income Tax Returns** from information you furnish to us. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it for us.

We will use professional judgment to resolve questions involving the application of tax rules in your favor, if there is a reasonable justification for doing so. We are available to answer your inquiries on specific tax matters and to consult with you on income tax planning, personal financial planning, and estate tax planning, should you wish us to do so. If a financial statement or other work unrelated to your tax returns is required, it will be covered by a separate engagement letter and invoiced separately.

You agree to furnish all information that is necessary for the preparation of the above tax returns. Furthermore, you expressly represent that the information you are supplying to us is accurate and complete to the best of your knowledge, and that you have sufficient documentation to substantiate all items of income and deduction claimed (including travel and entertainment expenses, if applicable). You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations and other irregularities, should any exist.

We base our charges in part on the time required at our regular rates for the services and personnel assigned, plus out-of-pocket costs. In addition, our charges also include other appropriate factors, including the difficulty of the assignment, how much risk and responsibility the work entails, time limitations imposed on you and us by others, the experience and professional expertise of the personnel required, and the priority of the work to the client. Due to many unforeseen circumstances in the preparation of tax returns and working on tax projects, we regret that we can only estimate, not promise or quote, a total cost for our work. Your understanding is greatly appreciated.

In many instances, we will request a retainer. If credit is extended, we respectfully expect payment within 30 days. We also accept payment by **Visa, MasterCard, or American Express** (please contact our office to provide credit card payment details). PLEASE NOTE: Balances not paid within 30 days will have a finance charge assessed on the unpaid amount, computed at a periodic rate of 1% per month, which is an annual percentage rate of 12%. If any balance is more than 30 days past due, we reserve the right to cease working on your returns or providing any other services, without specific notice to you of any cessation of work, until the balance has been paid in full, and a further retainer has been received. In the event that any dispute arising from this engagement cannot be resolved amicably, both parties explicitly agree to submit same to binding arbitration.

Your returns are, of course, subject to review and possible challenge by the taxing authorities. You should retain the tax records related to the current year's tax returns for at least seven years after they were filed, since additional assessments, if any, are usually made during this period. If you should receive any notice from any taxing authority, please let us know. If such notice requires action and you would like us to assist you, please understand that our fee for such services will be billed to you as our efforts are incurred (unless the notice resulted from an error on our part).

PLEASE CONTINUE ON THE OTHER SIDE

**Information Needed for Preparation of 1040NR by Non-US Individuals**

1. Please indicate your marital status, your spouse's name, and the names and ages of any dependents. If your spouse and/or dependents have US Taxpayer Identification Numbers, please provide them.

\_\_\_\_\_

2. Is this your first US tax return (yes/no)? \_\_\_\_\_ If no, and HerrickGlobal has *not* prepared the prior year return, please provide copies of the most recent tax return filed, both US federal and state, if applicable.

3. If you had any other US income on which there was no withholding, we will need additional information, with details of sources, amounts, and withholdings.

4. Please indicate whether you have an application for US permanent resident status in process. Yes/No\_\_\_\_\_

5. Please provide a list of any gifts to US charities, cash or otherwise, during the year.

6. When completing a US non-resident income tax return, there is one page that asks a number of questions about the non-resident's status in the US. In order to complete the necessary information disclosures, we need for you to answer the following questions:

a. Of what country (countries) were you a citizen during 2020?\_\_\_\_\_

b. Of what country were you a resident during 2020?\_\_\_\_\_

c. Were you ever a US citizen or permanent resident? \_\_\_\_\_  
(If yes, please provide details on a separate page.)

d. If you entered the US on a Visa, what type of Visa? \_\_\_\_\_  
Visa number: \_\_\_\_\_

e. Indicate your US immigration status, if any, on December 31, 2020: \_\_\_\_\_

f. Please provide the number of days you were present in the United States during each of the following three years, *including partial days*:

2018\_\_\_\_\_ 2019\_\_\_\_\_ 2020\_\_\_\_\_

g. **IMPORTANT:** On a separate piece of paper, please list the date entered and date departed for **EVERY** trip to the US during 2020.

Depending on the above answers, we may need to contact you for additional information.

We shall be pleased to discuss this letter with you at any time. We are happy to have you as a client, and will do our best to render quality service to you.

Sincerely,

HerrickGlobal

If the foregoing is in accordance with your understanding, please sign below and return this letter to us.

Accepted:(signature)\_\_\_\_\_ Date:\_\_\_\_\_

Current email address:\_\_\_\_\_

Please print name of taxpayer:\_\_\_\_\_

**IF THIS AGREEMENT IS NOT RETURNED WITH YOUR DOCUMENTS  
WE CANNOT BEGIN ANY WORK ON YOUR RETURNS**

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