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September 22, 2020

Home Means Nevada Inc (HMN)
3300 W Sahara Avenue Suite 480
Las Vegas, NV 89102

Exempt Organization Tax Engagement Letter

This letter is to confirm and specify the terms of our engagement with Home Means Nevada Inc (HMN) for the year ended 2019 and to clarify the nature and extent of the tax services we will provide. The terms of agreement shall apply to the preparation of the returns as well as any subsequent year returns unless amended or terminated by either party. Additionally, your acceptance of the tax returns implies acceptance of this agreement.

We will prepare 2019 federal and state (if applicable) exempt organization informational tax returns based on information you will provide us. You agree to inform us of any filing requirement for state or local tax returns as we are under no duty to review the information you provide to determine whether you may have a filing obligation with another state or local tax authority. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request as a separate engagement.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. We will request your approval in writing before rendering these services. Additional charges will apply for such services.

This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents related to the tax return. These may be necessary to support the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the informational tax returns and, therefore, you should review them carefully before you sign them.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. We will not verify the information you give us; however, we may ask for additional clarification of some information.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos and computers. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

If you conduct business or enter into transactions with related entities (entities that you have control over), you assume responsibility for ensuring that this business is conducted or treated for tax purposes as if it were conducted as “arms length” between unrelated parties.

Foreign Financial Assets - You are responsible for informing us of any foreign assets you have control over, including but not limited to any foreign bank accounts. The IRS and Treasury can assess penalties for failure to notify them of this ownership.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for five (5) years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the five (5) year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, we will confirm this representation in a separate engagement letter.

Our fees for tax services agreed to are based on a maximum of four (4) hours of preparation time for federal and state returns combined. Because of the complexity of the tax law, and or because your records are in poor condition, we may need additional time to prepare the return. If this happens we reserve the right to bill you for our additional time. If this occurs we will notify you in advance. All fees are due with the completion of the tax return.

In the event your organization owes Unrelated Trade or Business Income Tax & needs to file a 990-T return: **AN EXTENSION ON THE TIME TO FILE IS NOT AN EXTENSION TO PAY.** We will make every effort to complete your returns as soon as possible. However because the filing season is our busiest time of year, it may be necessary for us to file a request to extend the filing date on your behalf. You agree that we may do this on your behalf without contacting you. Therefore penalties for underpayment may be assessed for which we are not responsible. Additionally, while we make every attempt to complete your work soon after we receive your data, much of our work occurs during a short period of time, so we cannot guarantee any specific completion date for your tax returns and or bookkeeping. We therefore reserve the right, and you agree to allow us to determine the order in which we complete the work.

We make every effort to ensure that the work we complete does not contain any errors or omissions. However, the returns are based on the completeness and accuracy of the information you provide us. If an error occurs which is our fault, we will reimburse you for any penalties that you are assessed and actually paid, limited to the fees that you have paid us for the tax return in question. This means that if the result of an examination, a taxing authority requires you to pay additional tax, our reimbursement is limited only to the penalty that you are assessed as a result of our error limited to the fees that we have charged you for the return in question. Any additional tax and interest is not reimbursable by us in the event of our error due to the fact that the tax would represent the tax you would have paid had the work been done without error and the interest since you would have had use of the money for the period in question.

Referral To Other Service Providers - During the course of our representation of you, there are times when we may refer you to other service providers for various services that we do not provide. We will ask your permission to make these referrals and you are under no obligation to retain these other service providers. These outside service providers may compensate us for these referrals.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

We have the right to withdraw from this engagement, at our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

CAMPBELL JONES COHEN CPAs

Agreed To and Accepted By: Home Means Nevada Inc (HMN)

For Tax Year 2019

DocuSigned by:

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9/22/2020

Officer Signature & Title

Date