

Engagement Agreement

Dear Client:

Cunningham, Malone & Morton appreciates the opportunity to be of service to you.

An Engagement Agreement is, by its nature, frank and impersonal. Our insurance provider and regulatory agencies are requiring an increasing amount of specificity. This results in our Engagement Agreement being longer and seeming more negative. That is **not** what we feel. We appreciate your business and we wish to thank you for your patronage.

We wish to be completely transparent in all we do. To minimize the possibility of a misunderstanding between us, we are setting forth herein pertinent information about the services we will perform for you.

This letter and any other attachments incorporated herein (collectively, "Agreement" or "Engagement Agreement"), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

We are pleased to provide you with the professional services described below.

Engagement Objective and Scope

We will prepare your Tax Year 2019 Individual Income Tax returns only, based on the federal, state and local income tax returns that you filed last year.

We will not prepare any other tax returns, without your written request, and our written consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

Our engagement does not include any procedures designed to detect errors, fraud, theft, defalcations or irregularities, should any exist. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your situation.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and appropriate state and local authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. Responding to lenders or other third parties is not within the scope of this engagement. You may request that we do so in writing and additional charges will apply for any services we agree to provide.

You agree to indemnify and hold our firm and its employees harmless with respect to any and all claims arising from the use of the returns for any purpose other than filing with the IRS and state and local authorities regardless of the nature of the claim, including negligence of any party.

You may terminate this engagement at any time. Should you do so, however, you remain liable for all unpaid fees. We reserve the right to charge reasonable fees for the work that we have done up to that point. We also reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our professional standards, or for any other reason.

It is agreed that any and all disputes which may arise in connection with this engagement shall be settled first by mediation or, if unsuccessful, by binding arbitration, upon the written request of one party after the service of that request on the other party. The parties shall agree on the mediator and/or arbitrator, and the mediation and/or arbitration shall be conducted pursuant to the mediator's and/or arbitrator's rules. If the parties cannot agree, then the Superior Court of Humboldt County shall choose an impartial mediator and/or arbitrator. The decision of any selected arbitrator shall be final and conclusive on all parties. Attorneys and the parties to this Agreement shall each have the right of discovery in connection with any arbitration proceeding in accordance with the Code of Civil Procedure Section 1283.05. The costs and fees of mediation and/or arbitration shall be apportioned between the parties in such proportion as the mediator and/or arbitrator shall decide. The parties shall bear their own legal fees and costs. The sole and exclusive venue for the mediation and/or arbitration shall be Humboldt County, California.

This engagement is limited to the professional services outlined above.

Professional Fees

We wish to be transparent in advance. We never want there to be any unpleasant surprises.

Our minimum fee is \$375.00 for tax preparation. That is for basic preparation. Any complexity will increase the fee. Fees commonly exceed \$500.00.

For new clients, we often must input a prior year return into our system. We charge a one-time setup fee. The amount is based upon the complexity of the return, but is a minimum of \$200.00.

All things being equal, it is estimated that our current fees will be approximately 10% more this year. Our costs for staffing, insurance, technology and overhead have risen, resulting in this estimated increase.

With the recent federal income tax overhaul, especially if you are a business owner, self-employed, own a rental property, or engaged in a transaction involving virtual currency, there are new complexities and possible additional opportunities to reduce your tax liability. Also, if you use the head-of-household filing status and/or qualify for a child tax credit, credit for other dependents, earned income credit, and/or education credit, additional due diligence procedures are required of us. Additional substantiation is also needed for charitable contributions, business use of a vehicle and associated costs, and with foreign financial assets (see below). It is possible that our fees could be higher as a result.

Our fees are based upon the complexity of the work to be performed, and our professional time, as well as out-of-pocket expenses. Our fees depend upon the timely delivery, availability, quality, and completeness of the information you provide to us. Additional fees result when an extension is filed and can also result during peak times just prior to an original or extended due date.

You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. Additional fees can result if information is not received from you in a timely manner and when work stoppages occur due to nonpayment of our professional fees.

Our fees for these services will be computed at our standard rates and will be billed as the work progresses. Payment for services is due when rendered and interim (generally at least monthly) billings may be submitted as work progresses and expenses are incurred. All invoices are due and payable upon presentation.

Billings become delinquent if not paid within 30 days of the invoice date. If we have not received payment within 30 days of our invoice, all work will be suspended until your account is brought current. If billings are not paid within 60 days of the invoice date, at our election, we will stop all work until your account is brought current, or we will withdraw from the engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this Agreement.

You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this letter, we shall not be liable to you for any damages that occur as a result of ceasing to render services.

We reserve the right to withhold delivery and/or the filing of electronic returns pending payment of our fees.

Amounts not paid within 30 days will be charged interest at a rate of 1.5% per month (18.0% per year). We also reserve the right to charge a monthly late fee of \$25.00 when any balance is owed that is past due by 60 or more days.

You agree to pay all fees and expenses incurred whether or not we prepare the income tax returns.

Retainer

The greater of **\$375.00** or **50%** of the estimated current year tax preparation fee is **due upon execution of this Agreement**. This retainer must be deposited with us **before** we initiate **any** of the services covered in this Agreement.

Our Firm Responsibilities

Unless otherwise stated, we will perform our services in accordance with the U.S. Treasury Department Circular 230 ("Circular 230"). It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to your transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of this engagement.

Unless you advise us differently, we will prepare your income tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household, or qualifying widow[er] with dependent children) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

Confidentiality

If the tax returns prepared in connection with this agreement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under terms of this Engagement Agreement. Both individuals acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

We are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your written approval or are required by law to do so. This applies even if you are no longer a client. We are committed to the safeguarding of your confidential information. We maintain physical, electronic and procedural safeguards to protect your information.

Bookkeeping assistance

We may deem it necessary to provide you with bookkeeping assistance solely for the purpose of preparing tax returns. If applicable, we will request your advance written approval before rendering these services. If you know that you want us to provide such additional services, you can indicate such here in writing or in the notes portion of this letter below. Additional charges will apply for such services.

Prior year review

With clients where we did not prepare your prior year's tax return(s), our review of the prior year's tax return(s) will necessarily be limited and may not find all errors. We will, however, bring to your attention any errors that we find. If you ask us to prepare amended tax returns and address any matters arising as a result of any error, we will confirm this representation in a separate engagement letter.

Tax planning services and estimated tax payments

You may be required to make quarterly estimated tax payments. We will calculate these payments for the next tax year based upon information you provide to prepare your current year tax returns (the "safe harbor" rule). Updating recommended payments to more closely reflect your actual current year's income is not within the scope of this engagement. We have no obligation to update recommended payments after the engagement is completed. If you would like us to provide this service, we will confirm this update in a separate engagement letter.

Tax planning services are not within the scope of this engagement. During the course of preparing your tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementing those remains with you, the taxpayer. This engagement does not include any tax planning meetings or additional work for tax projections, recommendations, advice, or the like. If you ask us to provide tax planning services, we can confirm this in a separate engagement letter.

Government inquiries

This engagement does not include responding to inquiries or audits by any governmental agency or taxing authority. In the event of such governmental tax examination, we will be available upon request to represent you and will render additional invoices for the work performed and time and expenses incurred. If you ask us to represent you, we will confirm this representation in a separate engagement letter.

Third-party requests

We will not respond to any requests from banks, mortgage brokers or others for verification of any information reported on your tax returns, unless you specifically request us to do so in writing. We do not communicate with third parties or provide them with copies of tax returns. Separate arrangements will need to be made with us for any such assistance we may provide.

Divorce or legal separation

If you inform us of your pending divorce or legal separation, we will advise each of you to seek independent tax advice. As you may have conflicting interests with your spouse, you will both be required to sign a conflict of interest waiver. We may not be able to advise either of you individually until your divorce is finalized.

For example, your income tax return filing status is an item about which we will need instruction. Electing a filing status of married filing jointly establishes joint liability for taxes owed and requires that certain tax-related decisions be made prior to the preparation of your income tax returns.

If you elect to file separate returns, you will both have to either itemize deductions or take the standard deduction, and you will need to agree on who is entitled to claim any dependent(s) and benefit from any related credits or deductions. If applicable, community property allocations will need to occur and agreed to by both spouses.

Consequently, we will require a letter of instruction from both of you identifying items needed to prepare your tax returns and your agreement to the same before tax returns can be prepared. We also may require this from both of your divorce attorneys.

In the event that you elect to file separate tax returns, you will both be required to sign new, separate engagement letters prior to the preparation of your returns.

You acknowledge your responsibility to inform us if you are legally separated or if there is a pending divorce. You agree to hold our firm harmless with respect to any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from failure to timely notify us, in writing.

Tax advice and research

Any advice we may provide is based upon tax reference materials, facts, assumptions, and representations that are subject to change. Tax reference materials include, but are not limited to, the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings, and court decisions. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in Circular 230, Section 10.37, *Requirements for Written Advice*.

This engagement does not contemplate us needing to provide written tax advice or perform tax research incidental to the preparation of your tax returns. Should matters arise where tax research becomes necessary, we will advise you in advance. Depending on the particulars, a separate engagement letter may be appropriate.

Arguable positions

We will use our professional judgment to resolve questions in your favor where a tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable positions, provided there is substantial support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your returns. We could be required by law to disclose a position on a tax return (see below). We are not attorneys; therefore, we cannot provide you with a legal opinion on various tax positions. We can, however, advise you of the tax consequences of different positions. We will adopt whatever position you request on your returns, so long as it is consistent with our professional standards and ethics and our understanding of the IRC, tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings, and court decisions.

In the event, however, that you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fee based on work performed and time expended (at our standard rates) plus all out-of-pocket expenses through the date of withdrawal.

If the IRS, state or local authorities later contest a position taken, additional tax, penalties and interest may be assessed. We assume no liability, and you hereby release us from any liability, including but not limited to, additional tax, penalties, interest, and related professional fees. In order to avoid penalties, we will apply the “more likely than not” reliance standard to resolve such issues. You agree to honor our decisions regarding the need to make protective disclosure in your returns.

Reliance on others

If you wish to take a tax position based upon the advice of another tax advisor, you agree to obtain a written statement from the advisor confirming that the position should meet the “realistic possibility,” “substantial authority,” or “more likely than not” standard, as applicable. In preparing your federal tax return, we are subject to a diligence as to accuracy regarding reliance on others standard, as defined in revisions to Circular 230, Section 10.37(b). To the extent that a position is based upon the advice of another tax advisor, prior to preparing or signing the tax returns, we are also required to have a good faith belief that the position has, at a minimum, a “realistic possibility” of being sustained administratively or judicially on its merits, if challenged. Additional charges will apply to such research.

Substantial understatement penalties

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or adequate disclosure of the item. To fulfill the adequate disclosure requirement, you may be required to attach to your tax returns a completed IRS Form 8275, *Disclosure Statement*, or 8275-R, *Regulation Disclosure Statement*, which discloses all relevant facts.

You agree to advise us if you wish to disclose a tax treatment on your returns. If you request our assistance in identifying or performing further research to ascertain if there is substantial authority for the proposed position to be taken on the tax item(s) in your returns, we will confirm this representation in a separate engagement letter. It is your responsibility to contact us if additional assistance is required.

If we conclude as a result of our research that you are required to disclose a transaction on your tax returns, you consent to attach a completed Form 8275 or 8275-R to your tax returns for filing after we discuss the situation with you. You also agree to hold our firm harmless from any and all actual and consequential damages (including but not limited to tax, penalties, interest, and professional fees) you incur as a result of including such disclosure with your filed tax returns regardless of the nature of the claim, including the negligence of any party.

Unless an undisclosed tax position has substantial authority, we will be unable to prepare the returns and will withdraw from the engagement.

Listed transactions and other reportable transactions

The law imposes substantial penalties (as much as \$100,000) on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, *Reportable Transactions Disclosure Statement*. In general, reportable transactions are potentially abusive transactions identified by the IRS whose primary purpose is tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest. You agree to advise us of any reportable transactions identified under tax laws and regulations. You agree that it is solely your decision to disclose any reportable transactions in the returns we prepare.

You acknowledge your responsibility to inform us of any listed transactions or reportable transactions as designated by the IRS. You agree to hold our firm harmless with respect to any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from failure to timely notify us, in writing, of all such transactions in order to facilitate the timely preparation of your tax returns.

We will insist that all listed and reportable transactions that we become aware of are properly disclosed in your tax returns. If you have questions or concerns about listed and reportable transactions or related penalties, please let us know.

Tax shelters

Section 506 of *The Tax Extenders and Alternative Minimum Tax Relief Act of 2008* requires our firm, as tax preparers, to conform to a higher standard than the taxpayer when an undisclosed tax position is related to a tax shelter as defined in IRC Section 6662(d)(2)(C)(ii), *Imposition of Accuracy-Related Penalty on Understatements*, or a reportable transaction to which IRC Section 6662A, *Imposition of Accuracy-Related Penalty on Understatements with Respect to a Reportable Transaction*, applies. This higher standard requires the preparer to have a reasonable belief that the undisclosed tax position would more likely than not be sustained on its merits if challenged by the IRS, and that there is a reasonable basis for the tax treatment. We may have to spend additional time preparing your return due to research and analysis necessary to meet this standard. Accordingly, by executing this Agreement, you acknowledge that you are aware of this difference in standards, and consent to our preparation of your tax returns in accordance with the standards applicable to our firm as tax preparers.

California clients

For California taxpayers, by signing this Agreement, you authorize us to execute Online Account View Access Authorization of the California Franchise Tax Board's ("FTB") website. You understand we will have view-only access to all the tax information available on the FTB's website associated with you. This authorization remains in effect until you revoke it in writing.

For California taxpayers with an ownership interest in a corporation or limited liability company, there is an annual or biannual requirement to file a "Statement of Information" ("SOI") with the California Secretary of State. This is an informational filing and is NOT one involving financial or income tax matters. Where applicable, it is your responsibility to file any required SOI. Unless specifically agreed to in writing, we will not prepare, file, or provide assistance with any SOI. You agree to hold us harmless with respect to any liability including but not limited to, fees, penalties, and interest resulting from failure to timely file a SOI.

Additional services

This engagement does not involve any services not specifically stated in this Agreement. However, we would be pleased to consult with you regarding other tax or other financial matters, such as succession planning, tax problem resolution, proposed or completed transactions, income tax projections, and for tax research in connection with such matters. We will render additional invoices for such services at our standard billing rates for the work. A separate engagement letter may be required for such additional services we agree to perform.

Conflict of interest

If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver service to you in accordance with either ethical standards of our firm or ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Document retention policy

We will maintain copies of all tax returns we prepare for you for a period of not less than four years, after which they will be destroyed. However, we do not keep original client records, so we will return those to you upon completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any governmental or regulatory agencies. You should keep the original records in secure storage. By your signature below, you acknowledge and agree that upon the expiration of a four-year period, we shall be free to destroy our records related to this engagement.

Client Responsibilities

You confirm that you will furnish us with all the information required for preparing your tax returns.

We will furnish you with a tax organizer and questionnaire to help you compile and document the information we need to prepare your tax returns. We request that you complete both the organizer and questionnaire in full, with accurate and complete information. You must answer all questions and provide all relevant information and documentation. Income from all sources, including those outside the U.S., is required.

If a re-print of any returns is necessary, we will charge an additional fee if you have not completed an organizer or questionnaire section on that matter.

We will rely upon the accuracy and completeness of both the information you provide in the tax organizer and questionnaire and other supporting data you provide to us in rendering professional services to you.

If your returns are straightforward, you can forego a tax appointment interview, if desired. You can complete the tax organizer and questionnaire and drop them off at our office with your tax documents and this letter after it has been dated and executed by you. You also need to pay the required Retainer (see above) before we can begin our services. You may also be able to send us the needed information electronically. Preparing returns without a tax appointment can make the process more efficient. We will still contact you if there is missing data or if we have questions. You can write your questions or concerns on the tax organizer or questionnaire.

Communication of authority of others

You hereby authorize the following individuals to communicate directly with us to request services and obtain copies of tax and financial information on your behalf:

Name(s) & Title(s):

Access to electronic information

To the extent you provide our firm with access to electronic data via a local or online database or storage device from which we will download or otherwise access your financial or other information, you agree that the data is accurate as of the date and time you authorize it to be downloaded or otherwise accessed.

Documentation

You are responsible for maintaining documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by tax authorities. The law imposes penalties when taxpayers understate their tax liability. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting additional taxes, penalties and interest. If you have concerns about such penalties, please contact us. You agree to hold harmless our firm from any liability including but not limited to, additional tax, penalties, interest and professional fees, resulting from the disallowance of tax deductions or credits due to inadequate documentation.

Gift tax returns

The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2019, is \$15,000 per taxpayer. You are responsible for informing us if gift tax returns are required to be filed. If you ask us to prepare these returns, we will confirm representation in a separate engagement letter.

Gifts received from foreign persons

If you received a gift or bequest from a foreign person or trust, you may be required to file a separate IRS Form 3520, *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*, or 3520-A, *Annual Information Return of Foreign Trust with a U.S. Owner*. You are responsible for informing us if either of these returns is required to be filed. If you ask us to prepare this return, we will confirm this in a separate engagement letter.

Personal expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business and rental property expenses, and that expenses such as meals, travel, entertainment, vehicle use, charitable contributions, gifts and related expenses are supported by necessary records required by the IRS and other taxing authorities. If you have any questions as to the type of records required, please ask. Your signature on this letter confirms that we have advised you of your recordkeeping requirements.

State and local filing obligations

On June 21, 2018, the U.S. Supreme Court reversed a long-standing physical presence nexus standard in *South Dakota v. Wayfair, Inc. et. al.* This decision significantly changes the landscape of sales and use tax compliance, especially for online sellers. If you wish to understand the impact of the decision on you, we will confirm this in a separate engagement letter. The scope of our services under this engagement does not include services related to your compliance with other tax obligations.

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, excise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, including information that comes to our attention, we believe you may have additional filing obligations, we will notify you. You acknowledge that any additional filing obligations are not within the scope of this engagement. If you ask us to prepare these returns, we will confirm such in a separate engagement letter.

U.S. filing obligations related to foreign investments

As part of your filing obligations, you may be required to make certain information disclosures related to your foreign investments. You may be required to report the maximum value of specified foreign financial

assets. You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If you have foreign accounts, assets, financial relationships (i.e., signatory authority over a foreign account, officer of a foreign entity), or an ownership interest in a foreign entity or trust, you must tell us in writing on the organizer or questionnaire.

If we believe you have additional filing requirements, we will discuss them with you prior to completing your tax return.

Based on the information you provide, we will use this data to inform you of any additional filing requirements, which may include Form 8938, *Statement of Specified Foreign Assets*, and FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR"). The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, we will conform this representation in a separate engagement letter.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments that you have a direct or indirect interest in, or over which you have signature authority, during the above referenced year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us.

We will not accept responsibility for the preparation of related forms unless so notified. Unless specifically agreed to in writing, we will not prepare, file, or provide assistance with any related form. You acknowledge and agree that we assume no liability for penalties associated with the failure to file or untimely filing of related forms.

Foreign filing obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

Virtual currency

The IRS considers virtual currency (e.g., Bitcoin) as a property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, virtual currency are subject to the same general principles that apply to other property transactions.

If you had virtual currency activity during the tax year, you may be subject to tax consequences associated with such transaction and may have additional reporting obligations. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that used, virtual currency during the applicable tax year.

Other income, losses and expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such activities or operations, including classification of workers as employees or independent contractors and related payroll tax and reporting requirements.

Employment records

If you have any employees, you are responsible for obtaining Form I-9, *Employment Eligibility Verification*, from each new employee at the time of employment. In addition, Federal Form W-4, *Employee's Withholding Allowance Certificate*, and the applicable state equivalent should be retained for all employees. Failure to obtain these forms may subject an employer to penalties. Additional state requirements related to employment records may exist. At your written request, we are available to provide written answers to your questions on required documentation.

Worker classification

If you are a business owner; are self-employed; have farming, fishing or ranch activities; or have a rental property (including a portion of your principal residence), you may be required to obtain and file certain payroll, informational and/or tax forms from/with those who provide related services to you.

Where applicable, you acknowledge and confirm that you, in consultation with other professional advisors, as needed, are responsible for determining the correctness of any worker classification. Payroll tax withholding and related employer payroll tax implications result from this determination. We recommend obtaining a signed contract and signed Form W-9, *Request for Taxpayer Identification Number and Certification*, or Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)*, from all independent contractors. You should provide all independent contractors with both forms and let them decide which form is reflective of their status.

You should also issue a Form 1099-MISC, *Miscellaneous Income*, to all unincorporated domestic independent contractors to whom you pay a total of \$600 or more for services during a calendar year. For those who provided a completed Form W-8BEN, a Form 1042-S must be issued to individuals if any payment is made from U.S. sources that would be deemed to be fixed or determinable annual or periodic income or other types of income included in the instructions, even if these payments are subject to a reduced income tax withholding rate or are exempt from income tax withholding due to an income tax treaty. In addition, state rules should also be reviewed to determine if any state taxes are required to be withheld and separate returns completed for any independent contractor. At your written request, we are available to provide written answers to your questions on required documentation.

Ultimate responsibility

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local taxing authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be electronically filed. We cannot transmit any return until we have the appropriate signed authorizations.

In the event that you do not wish to have your income tax returns filed electronically, please contact us. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Privileged information and responding to subpoenas, court orders, etc.

Our work on your case may contain data that is "privileged" information. This "privilege" is a right. It belongs to you.

Federal law has extended the attorney-client privilege to some, but not all, communications between a client and a client's tax preparer. The privilege applies to non-criminal tax matters that are before the IRS or

brought by or against the U.S. government in a federal court. The communications must be made in connection with tax advice. Communication solely concerning the preparation of a tax return is not privileged.

In addition, the confidentiality privilege can be inadvertently waived if the contents of any privileged communication are discussed with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged.

If (usually in criminal cases) the IRS formally demands information that is in our possession, you have the right to invoke the privilege or to not invoke it. *Should* you invoke it, we will need to obtain legal counsel to guide us in this complicated area. You agree to reimburse us for all expenses that we incur in relation to your assertion of "privilege." This would be in addition to fees charged for the preparation of the income tax returns.

In the event that we are required to respond to a subpoena, court order or other legal process for production of documents and/or testimony relative to the information we obtained and/or prepared during the course of this engagement, you agree to compensate us for the work performed and time we expend (at our standard rates) in connection with such response, and to reimburse us for all out-of-pocket costs incurred in this regard, which may include fees associated with any legal counsel obtained. This would be in addition to the fees charged for the preparation of your income tax returns.

Timing of Engagement

We expect to begin our services upon receipt of this executed Engagement Agreement, the completed tax organizer and questionnaire, and all tax documents requested either in the organizer or questionnaire or by our office.

Our services will conclude upon the earlier of (1) the filing and acceptance of your returns by the appropriate tax authorities when they are electronically filed (or with a paper-filed returns, the mailing or delivery of them to you for your review and filing with the appropriate tax authorities), (2) written notification by either party that the engagement is terminated, or (3) one year from the execution date of this Agreement.

Extensions of Time to File Tax Returns

The original filing due date for your tax returns is April 15, 2020. **Due to the high volume of tax returns prepared by our firm, all the information needed to complete the tax returns must be received by no later than March 15, 2020, so the returns may be completed by the original due date.**

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a governmental agency to undertake an audit of your returns or may extend the statute of limitations to file a legal suit. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing. Our firm will not file these applications unless we received an executed copy of this Agreement, your express written authorization to file an extension, and payment of the Retainer (see above). In some cases, your signature may be needed

on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.

If you know that you want us to submit applications for extensions of time to file tax returns on your behalf, you can indicate such here in writing or in the notes portion of this letter below.

We are available to discuss this matter with you at your request. Additional charges will apply for such services.

Penalties and Interest Charges

Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including, failure to file or late filing of returns, and underpayment or late payment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities, including those for estimated tax payments.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

If it is determined that we have made an error, and the error results in a penalty, we will pay the penalty, provided we are informed of the error in a timely manner. We will not pay your tax, nor will we pay interest. We will not be responsible for any penalties for underpayment or late payment of tax because the tax was not paid sufficiently during the year through withholding or estimated tax payments.

* * * * *

If the foregoing fairly sets forth your understanding, please sign and date this Agreement, print your name(s) in the spaces indicated below and return it to us to acknowledge your acceptance, along with your Retainer and tax information.

If there are other services that you would like us to provide, please inform us of your request in writing in the notes portion of this letter below. We will respond to your request and a separate engagement letter may be required before any other professional services can be provided.

We appreciate the opportunity to be of service to you. **We will not initiate services until we receive this executed Agreement and Retainer.**

We believe this letter accurately summarizes the significant terms of our engagement. This Engagement Agreement is to confirm and specify the terms of our engagement with you, to clarify the nature and extent of the services we will provide, and confirm an understanding of our mutual responsibilities.

We are pleased to have you as a client, and look forward to a long and mutually satisfying relationship. If you have any questions, please contact us.

Thank you
Cunningham, Malone & Morton

Client signature _____ Date _____

Printed Name _____

Question naire

*Please check the appropriate box and include all necessary details and documentation. *

Tax Year _____
 Name(s) _____
 Address _____
 Phone _____ Fax _____
 Email _____ Date _____
 Occupation (Please write your name after the occupation) _____

Driver License

Name _____ Name _____
 ID _____ ID _____
 State _____ State _____
 Issue Date _____ Issue Date _____
 Expiration Date _____ Expiration Date _____

If in the past you provided your driver license to your tax preparer, and there are no changes, note "same" in the ID line. Otherwise, please provide the current information.

WHERE APPROPRIATE, PLEASE CIRCLE THE APPLICABLE WORDS AND PROVIDE ADDITIONAL TAX DOCUMENTS AND SUPPORTING INFORMATION FOR EACH "YES" RESPONSE.

	Yes	No
Personal Information		
Are you willing to receive your copy of your return electronically? It will be available to you 24/7 on our secure portal. (This means that <u>you will NOT get a paper copy.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a non-Mac computer?	<input type="checkbox"/>	<input type="checkbox"/>
Are there any tax returns other than your personal income tax returns (Federal Form 1040 and your applicable state return) that you expect us to prepare? For example, returns regarding bank accounts in foreign countries.		
<u>If yes, please indicate here and on the Engagement Agreement letter enclosed.</u>	<input type="checkbox"/>	<input type="checkbox"/>
Did your marital status change during the year? Or is a change expected for this or next year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain and specify the tax year when the legal change occurred: _____		
<u>If filing "Married Filing Seperate", is your spouse itemizing deductions?</u>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Did your address change from last year?</u>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Can you be claimed as a dependent by another taxpayer?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Did you experience any changes in the bank account, routing transit number (RTN) and/or account number for the bank which is used for direct deposit (or direct debit) of funds from (or to) the IRS or other tax authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
If so, please provide us the current bank account information (account number, routing number, bank name, whether the account is a checking or a savings account, whether the account is a joint account or not) for the account you wish to be used for these purposes. _____ _____ _____		
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach any IRS letter received.	<input type="checkbox"/>	<input type="checkbox"/>
<u>Are you or any member of your household legally blind?</u>	<input type="checkbox"/>	<input type="checkbox"/>

Dependent Information

Yes No

Were there any changes in dependents from the prior year or do you expect any this or next year?

☐ ☐

If yes, explain and what year(s) _____

Do you have any children under age 19 or a full-time student under age 24 with investment or other **unearned** income in excess of \$2,200?

☐ ☐

Do you have dependents who must file a tax return?

☐ ☐

If yes, please let us know if you want us to prepare their tax return.

Did you provide over half the support for any other person(s) other than your dependent children during the year?

☐ ☐

If yes, explain: _____

Did you pay for child care while you worked or looked for work?

☐ ☐

Did you pay any expenses related to the adoption of a child or finalize a special needs adoption during the year?

☐ ☐

If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?

☐ ☐

Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach any IRS letter received.

☐ ☐

Do you have documents with the name of each dependent which includes your home address?

☐ ☐

The IRS requires we obtain this from you in order to claim the Child Tax Credit, Other Dependent Credit, Earned Income Credit or file using the Head of Household status. Examples include school records, landlord statements, health care provider statements, medical records, child care provider records, government placement records, or social services agency statements. Please provide copies that are relevant to the tax year which the credit and/or filing status is applicable.

If not, please explain: _____

Purchases, Sales and Debt Information

Did you start a new business or purchase rental property during the year?

☐ ☐

Did you acquire, or dispose of, an interest in an LLC, partnership or S corporation during the year?

☐ ☐

Did you acquire or dispose of any stocks, bonds, mutual funds or similar assets during the year?

☐ ☐

Did you have any stocks or other securities become worthless during the year?

☐ ☐

Did you abandon or have a foreclosure with a principal residence or other real property during the year?

☐ ☐

For the following 5 questions, if not already given to us, please provide us with settlement statement(s).

Did you sell, exchange, gift, or purchase any real estate during the year?

☐ ☐

Did you purchase or sell a principal residence during the year?

☐ ☐

Did you have a home equity loan or home equity credit line during this year?

If so, when did the borrowings commence and for what purposes? _____ ☐ ☐

Did you refinance a loan on a principal residence, second home or rental property this year?

☐ ☐

If so, what were the funds used for? _____

Has the original home loan ever been refinanced?

☐ ☐

If yes, when and for what purpose? _____

If you answered this question last year, and there is no change, note "same" in the comment line.

	Yes	No
Did your home equity line loan balances in total exceed \$100,000 during any time <u>this year?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Did the total of all of your non-rental home loan balances exceed \$750,000 <u>during any time this year?</u>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Did you sell an interest in an existing business, rental, or other property this year?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Did you lend money with the understanding of repayment and this year it <u>became totally uncollectable?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage, <u>student loan(s), or credit card debt?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a new qualified plug-in electric drive vehicle or qualified fuel cell vehicle <u>this year?</u>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please provide the manufacturer certification and purchase paperwork.		

Income Information

Did you have any foreign income or pay any foreign taxes during the year, directly <u>or indirectly, such as from investment accounts, partnerships or a foreign employer?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire, receive, sell, send, exchange, transfer or otherwise engage in any transaction involving <u>virtual currency?</u>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, provide details. _____		
Did you receive any installment payments or other income from property sold prior <u>to this year?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Do you own any stocks, bonds, mutual funds or similar investments?	<input type="checkbox"/>	<input type="checkbox"/>
Do you own any annuities?	<input type="checkbox"/>	<input type="checkbox"/>
Do you currently work with any investment advisor?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, who? _____		
<i>If you answered this question last year, and there is no change, note "same" in the comment line.</i>		
Did you receive or exercise any stock options during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did any of your annuities or life insurance policies mature, did you receive any <u>life settlements, or did you surrender any policies?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Have you had any of your life insurance policies appraised?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, when? _____		
<i>If you answered this question last year, and there is no change note "same" in the comment line.</i>		
Did you receive any judgements, settlements, awards, prizes, hobby income, gambling or lottery winnings, or other income not covered in another question?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Were you the beneficiary of an inheritance? If so, please verify with the executor or the trustee that you will or will not be receiving a Schedule K-1. Please provide <u>details.</u>	<input type="checkbox"/>	<input type="checkbox"/>
Are you presently or do you expect to soon serve as an executor, trustee, conservator or any other fiduciary for a conservatorship, estate or trust?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you expect a large fluctuation in income, credits, deductions, or tax withholding in 2020 ?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did you receive or pay alimony during the year? if so, please provide the date(s) <u>of the original divorce or separation agreement and of any modification(s) thereto.</u>	<input type="checkbox"/>	<input type="checkbox"/>

Retirement Information

	Yes	No
<u>Are you an active participant in a pension or retirement plan?</u>	<input type="checkbox"/>	<input type="checkbox"/>
<u>Did you receive any Social Security benefits during the year?</u>	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from or rollover funds in between an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any lump-sum payments from a pension, profit sharing, 401(k) or other retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan not shown on any W-2 forms you have or will provide to us?	<input type="checkbox"/>	<input type="checkbox"/>
Have you checked on your beneficiary designation(s) for your annuities, life insurance policies and retirement accounts?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, when was this last done? _____		
<i>If you answered this question last year, and there is no change, note "same" in the comment line.</i>		

Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If so, please provide any related Form 1098-T (required).	<input type="checkbox"/>	<input type="checkbox"/>
Did anyone in your family receive a scholarship of any kind during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an education savings, Coverdell or 529 plan account or qualified tuition plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an education savings, Coverdell or 529 plan account or qualified tuition plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any student loan interest this year? If so, please provide any related Form 1098-E (required).	<input type="checkbox"/>	<input type="checkbox"/>
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	<input type="checkbox"/>	<input type="checkbox"/>

Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid), during every month of the year for your entire family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. If yes, attach any Form(s) 1095-B you received. (No form 1095-C - this document does not contain the information we need).

	<input type="checkbox"/>	<input type="checkbox"/>
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If not, please explain: _____

For the tax year 2020, do you have qualifying health coverage that will cover your entire family for every month?

	<input type="checkbox"/>	<input type="checkbox"/>
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Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of federally-recognized Indian tribe, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption.

	<input type="checkbox"/>	<input type="checkbox"/>
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Did you enroll for health care coverage through Covered California, healthcare.gov or a similar healthcare exchange or marketplace under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received (required).

	<input type="checkbox"/>	<input type="checkbox"/>
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Did you enroll for health care coverage through Covered California, healthcare.gov or a similar healthcare exchange or marketplace under the Affordable Care Act and share a policy with anyone who is not included in your family or is not included as a dependent on your return?

	<input type="checkbox"/>	<input type="checkbox"/>
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If yes, explain: _____

Did you make any contributions to a health savings account (HSA) or Archer MSA? If yes, please provide Form 5498-SA (required).

	<input type="checkbox"/>	<input type="checkbox"/>
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	Yes	No
Did you receive any distributions from a health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? If yes, attach Form 1099-SA (required).	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay long-term care premiums for yourself or your family?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-OA you received.	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any withdrawals from an ABLE account? If yes, attach any Form(s) 1099-OA you received.	<input type="checkbox"/>	<input type="checkbox"/>
Do you and each member of your family have an advance health care directive and related durable power of attorney in place?	<input type="checkbox"/>	<input type="checkbox"/>
If you are a business owner, did you pay health insurance premiums for all of your eligible employees this year?	<input type="checkbox"/>	<input type="checkbox"/>

Itemized Deduction Information

Did you incur a casualty or theft loss or receive any condemnation award during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay out-of-pocket medical expenses (insurance premiums, copays, prescription drugs, etc.) that in total are more than 7.5% of your adjusted gross income?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.	<input type="checkbox"/>	<input type="checkbox"/>
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C (required).	<input type="checkbox"/>	<input type="checkbox"/>
Did you have an expense account or allowance during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you use your car on the job, for other than commuting to and from work?	<input type="checkbox"/>	<input type="checkbox"/>
Did you work out of town for part of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any expenses related to seeking a new job during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any major purchases during the year (cars, boats, furniture, appliances, equipment, home improvements, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any legal fees associated with the production of income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any investment expenses during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur any employee business costs that were not reimbursed by your employer during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Does your employer(s) have an accountable expense reimbursement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any union dues during the year other than the reported on your W-2?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any out-of-state purchases (by telephone, Internet, mail, or in person) for which the seller did not collect state sales or use tax?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, how much did you spend during the tax year? \$_____		

Miscellaneous Information

Did you make or receive any gift(s) of more than \$15,000 to or from any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you utilize an area of your home exclusively for business purposes last year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you engage in any bartering transactions?	<input type="checkbox"/>	<input type="checkbox"/>
Did you retire or change jobs last year or do you intend to do so soon?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur moving costs because of a job change?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any individual as a household employee during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make solar or other energy efficient improvements to your main home or other real property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Have you filed for bankruptcy protection or do you plan to do so soon?	<input type="checkbox"/>	<input type="checkbox"/>
If yes when? _____		
Do you have a will?	<input type="checkbox"/>	<input type="checkbox"/>

If last year you answered the next two questions, and there are no changes, write "same" in the comment line.

	Yes	No
Have you performed estate planning and is it in compliance with current laws?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, what attorney assisted you and when was it last updated? _____		

If so, who have you named as your executor/trustee and successor executors/trustees and have you confirmed their willingness to serve? _____	<input type="checkbox"/>	<input type="checkbox"/>
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<u>If applicable, has your living trust been funded (ownership/title under the trust)?</u>	<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
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Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
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Do you have any foreign financial accounts, foreign financial assets, or hold an ownership interest in a foreign entity?	<input type="checkbox"/>	<input type="checkbox"/>
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Have you ever been denied the Earned Income Credit by the IRS?	<input type="checkbox"/>	<input type="checkbox"/>
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If "yes", have you been re-certified by the IRS?	<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive correspondence from a state taxing authority or the IRS?	<input type="checkbox"/>	<input type="checkbox"/>
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If yes, explain and provide copies: _____

If you operate a rental, during the tax year did you or those you outsourced to spend 250 or more hours on rental services in relation to any rental?	<input type="checkbox"/>	<input type="checkbox"/>
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If so, which rental(s) _____

Do you maintain records of hours, descriptions, dates of all services performed, and who performed the services?	<input type="checkbox"/>	<input type="checkbox"/>
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Ask the front office for the rental worksheet and regulations to see if you qualify for the Qualified Business Income Safe Harbor for Rentals. (This is in regards the two previous questions).

Do you have tax returns for the past years that are either unfiled or filed with unpaid balances due?	<input type="checkbox"/>	<input type="checkbox"/>
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Do you want to designate \$3 to the Presidential Election Campaign Fund? If you do check yes, it will not change your tax or reduce your refund.	<input type="checkbox"/>	<input type="checkbox"/>
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Do you want us to provide any other professional services to you other than the preparation of this year's personal income tax return? If yes, please indicate here and on the Engagement Agreement.	<input type="checkbox"/>	<input type="checkbox"/>
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Are there any other financial matters, plans or objectives you wish to make us aware of?	<input type="checkbox"/>	<input type="checkbox"/>
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We want to make sure we are always on the same page, and often there can be associated tax savings.

If yes, explain: _____