

Engagement Agreement

Dear Client:

Cunningham, Malone & Morton (“firm,” “we”, “us” or “our”) 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 require 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 provide for you.

Please read this letter and any other attachments incorporated herein (collectively, “Agreement” or “Engagement Agreement”). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement, and each party’s responsibilities. 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 2024 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.

The objective of our services is to assist you with the calculations of your tax due and provide you with forms and schedules we believe are suitable for you to file with the Internal Revenue Service (“IRS”) and applicable state and local tax authorities and sufficient to comply with your tax filing obligations. You have the final responsibility for the filing and content of your tax return(s).

Our engagement does not include any procedures designed to detect errors, fraud, theft, defalcations, irregularities, or other wrongdoing, 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 operations and situation.

Our services are not intended to benefit or influence any third party, including any entity or investment which may seek to evaluate your creditworthiness or financial strength. 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.

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

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 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. Such apportioned costs may include reasonable and necessary legal and other professional fees and costs. Subject to possible apportionment of costs as the mediator and/or arbitrator may decide, the parties shall bear their own legal and other professional fees and costs. The sole and exclusive venue for the mediation and/or arbitration shall be Humboldt County, California.

Our firm’s and that of the firm’s owners, officers, directors, employees, agents, or assigns (collectively, “Stakeholder” or “Stakeholders”) liability for all claims, damages, and costs arising from negligent acts, errors, or omissions committed by us in the performance of this engagement is limited to the total amount of fees paid by you to us for the services giving rise to any claim or other liability.

Notwithstanding anything to the contrary in this Agreement, our firm and Stakeholders shall not be liable for any lost profits, indirect, special, incidental, punitive, consequential, or similar damages, to the extent such damages may be lawfully limited or excluded, of any nature even if we have been advised by you of the possibility of such damages.

You agree to indemnify, defend, and hold harmless our firm and any Stakeholders with respect to any and all claims made by third parties arising from this engagement, including any arising from the use of the tax returns for any purpose other than complying with your income tax filing obligations, regardless of the nature of the claim, and including negligence of any party, excepting claims found to have arisen from gross negligence or intentional acts of ours.

You agree that any claim arising out of this Agreement shall be commenced within one year from the date our services conclude as outlined in the *Timing of Engagement* section of the Agreement, regardless of any longer period for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration or mediation proceedings against our firm or any Stakeholder.

This engagement is limited to the professional services outlined above.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

Professional Fees

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

Our minimum fee is \$500.00 for tax preparation. That is for basic preparation. Any complexity will increase the fee. Fees commonly exceed \$1,000.00.

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 \$350.00.

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 recent federal and state income tax changes, especially if you are a business owner, self-employed, own a rental property, or engaged in a transaction involving digital assets, 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 expected work to be performed, our professional time, and out-of-pocket expenses. Our fees depend upon the timely delivery, availability, quality, and completeness of the information you provide to us. Circumstances may arise that impact our estimated fee such as, but not limited to, (1) the timeliness, accuracy, or completeness of information you provide to us; (2) changes in your personnel, use of other advisors, or operations that impact our services; (3) mutually agreed changes in the scope of this engagement; or (4) other unanticipated items that arise during our engagement and that require additional time in order to complete the agreed-upon services. You agree to pay all fees and expenses incurred whether we complete the engagement. Additional fees may 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 documents, information and records requested and respond to all inquiries made by our staff to complete this engagement. 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. We may not begin our work for you until all the necessary information and records are received from you.

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 because 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 because 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 we prepare the income tax returns.

Retainer

The greater of **\$500.00** 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") and the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, "Code" or "the Code"). 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.

As tax return preparers, Circular 230 and the Code restrict our ability to sign a tax return when the tax positions you report do not comply with tax law. We will be unable to sign your return and may terminate this Agreement if you:

- request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax;
- request that we include a deduction, credit or refund on your return that we believe you do not qualify for; or
- decline to disclose a position where in our professional judgment tax law requires disclosure.

Absent any direction from you, 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. Your filing status may be affected by any addition or subtraction to the members of your immediate household, a change in your marital status, or a change to the support you provide to individuals. If you do not alert us, we will infer that you do not wish to change your filing status absent other information you provide to us. 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 engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that any tax return information, including supporting documents provided to us, used in the preparation of your joint return, and any communications made to us by either of you in connection with the preparation of your joint return, may ultimately be shared with either spouse, without prior consent of the other.

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 limited accounting or bookkeeping assistance solely for the purposes of helping you organize your information and our preparing your tax returns. Generally, this assistance is intended to be nominal and is not considered a separate accounting or bookkeeping service. In the event we conclude that bookkeeping or accounting assistance is necessary to prepare your tax returns, we will advise you in writing before proceeding. Any assistance will be billed at our standard hourly rates and will be subject to the terms of this Agreement. If such assistance is not nominal, 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. Similarly, if you become aware of any information affecting prior year tax returns, please contact us. If an error or information affecting prior year tax returns is discovered by you or us, we will discuss your options with you. If you ask us to prepare amended tax returns, and we agree, we will confirm this engagement in a separate written agreement.

Tax planning services and estimated tax payments

Our engagement does not include tax advice which affects the calculation of tax due or the filing of tax forms and schedules for previous or future tax years. However, we may communicate potential tax strategies to you, and you may ask high-level questions of us. It is your responsibility to communicate to us, in writing, any interest in pursuing an identified tax strategy, or if you require more than a cursory response to your question. If you do not request our assistance in writing, we will infer that you do not wish to pursue any suggestion made to you. If you do request our assistance and we agree, we will confirm our understanding with you in a separate agreement prior to proceeding.

We shall not be liable for any forgone tax or other benefits if you fail to advise us of your desire to investigate or pursue any tax strategy communicated to or by us. Any tax advice described in this and the above paragraphs and provided to you shall be governed by this Agreement and billed at our standard hourly rates.

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 reflect your actual current year's income more closely 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.

Government inquiries

This engagement does not include responding to inquiries or audits by any governmental agency or tax authority. If you are contacted by a tax authority, either for an examination or other inquiry, you may request our assistance in responding. 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. Except where compelled by court order or subpoena, 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 our services involve the preparation of a tax return claiming the Married Filing Jointly filing status, you are responsible for notifying us if you are in the process of filing for, have filed for, or have been granted a divorce, or are otherwise legally separated or a legal separation is expected, **before you sign this Agreement**. If so, prior to proceeding, we will advise each of you to seek independent tax advice and will evaluate whether a conflict of interest exists which may limit our service.

If we, in our sole professional judgment, determine a conflict exists and we can proceed, you will both be required to sign a conflict-of-interest waiver before we are able to prepare your returns. Depending upon your circumstances, as well as any legal advice you receive from your independent advisor, we may be unable to advise either of you until your divorce is finalized. In addition, we will require written instruction from you or your respective divorce attorneys [or, if the spouse(s) is/are unrepresented, the unrepresented spouse(s)] providing decisions we require to prepare your tax return. If we do not receive written instruction on a timely basis, we will be unable to proceed, and you will be responsible for any late filing and late payment penalties assessed.

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 tax returns, you will both be required to sign new, separate written agreements prior to the preparation of the returns. If you elect to file separate returns, you will either both have to itemize deductions or both 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 the non-custodial parent is claiming a child as her/his dependent, IRS Form 8332, *Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent*, will need to be obtained from the custodial parent and attached to the return filed for the non-custodial parent. If applicable, community property allocations will need to occur and be agreed to by both spouses.

If either or both spouses fail to cooperate with us or with each other or any other dispute between the parties arises, and we determine that we can no longer provide services to you, we will be unable to proceed and may terminate this Agreement.

You acknowledge your responsibility to inform us if you are legally separated, if a legal separation is expected 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 Code, 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

If there are conflicting interpretations of tax law, or if tax law is unclear, we will explain the possible positions that may be taken in order for us to sign your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials and our professional standards. Tax reference materials include, but are not limited to, the Code, Revenue Rulings, Revenue Procedures, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees, you may incur, to respond to the tax authority.

Reliance on others

There may be times when you engage another advisor to assist you.

If you wish to take a tax position based upon the advice of another advisor, before we are able to sign your tax return, we must comply with the applicable provisions of the Code and Circular 230.

We will review the other advisor's work and may require a written statement from the advisor describing the statutory basis for the position and the suggested disclosure needed to appropriately report the position. If we believe additional research is required, we will discuss the matter with you. You agree to pay for the additional charges necessary to complete the disclosure or research as this is not included in the scope of our service.

Moreover, you understand that the IRS, state or local tax authority may disagree with the position taken on the return. If this occurs, you will be responsible for any additional tax, penalties and interest, as well as any related professional fees, you may incur.

If, after review of the work prepared by your other advisor, we determine that we are unable to sign the tax return, we will be unable to proceed and may terminate this Agreement.

Substantial understatement penalties

The IRS and many states impose harsher accuracy-related penalties (20%) for substantial understatement of tax. Substantial understatement of tax may be found where the tax that should be reported on your return is less than what is actually reported on your return, based on a statutory formula which defines when an understatement is “substantial”. In some cases, avoiding substantial understatement penalties can be achieved if the tax position is adequately disclosed in a method approved by the IRS. Similar rules may apply at the state level.

While the decision to disclose or not disclose is yours, if we conclude that your return contains a tax position which we believe you are required to disclose, we will ask that you consent to include a disclosure in a method approved by the IRS. If you decline to disclose the tax position, we will be unable to proceed and may terminate this Agreement.

To fulfill the adequate disclosure requirement, you may be required to attach to your tax returns a completed IRS Form 8275, *Disclosure Statement*, or Form 8275-R, *Regulation Disclosure Statement*, which discloses all relevant facts.

You agree to advise us if you wish to disclose any 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 because of our research that you are required to disclose a transaction on your tax returns, you consent to attach a completed Form 8275 or Form 8275-R to your tax returns for filing after we discuss the situation with you. You also agree to hold our firm harmless from 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.

Abusive tax strategies, listed transactions and other reportable transactions

The law imposes substantial penalties (as much as \$200,000) on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on IRS Form 8886, *Reportable Transactions Disclosure Statement*, and, in some cases, extends the statute of limitations tax authorities have to contest any tax return claiming those tax positions. In general, reportable transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of “reportable transactions” is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions). 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. If we conclude that your return contains a reportable transaction that we believe you are required to disclose we will ask that you consent to include a disclosure, either on Form 8886 or other method approved by the IRS. If you decline to disclose the reportable transaction, we will be unable to proceed and may terminate this Agreement.

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 and all Stakeholders 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.

Certain tax positions or strategies, while not currently identified as “abusive” and/or a reportable transaction by the IRS, may ultimately be determined to be so in the future. Consequently, you agree to advise us of any transaction you enter that entitles you to disproportionate tax benefits (deductions, credits, or refunds), that generates significant income deferral or non-recognition, or that generates significant tax losses without corresponding cash impacts (“aggressive tax strategy” and potentially “abusive tax strategy”). If you fail to timely notify us, in writing, of any aggressive or “abusive” tax strategy you have entered, you will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees.

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 Code Section 6662(d)(2)(C)(ii), *Imposition of Accuracy-Related Penalty on Understatements*, or a reportable transaction to which Code 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.

Limitations on oral and email communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Electronic data communication and storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use

reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

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 may have to respond to a related letter received from the FTB for us to be granted the needed account access and you agree to appropriately respond to any such letter received in a timely manner. 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 ("LLC"), 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 aid with any SOI. You agree to hold us and all Stakeholders 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, entity options, reasonable compensation, 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.

Proprietary information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

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.

Third-party service providers or subcontractors

We may use third-party service providers, subcontractors, commercially-available artificial intelligence, or software tools, some of which may utilize or offer artificial intelligence capabilities (collectively, "external

party” or “external parties”), to assist us where necessary to help provide professional services to you or support the needs of our firm. You consent to our use of external parties. Our firm remains responsible for exercising reasonable care in providing our services, and our services and work product will be subjected to our firm's customary quality control procedures.

We may provide your confidential information to external parties in support of our services. You consent to the disclosure of your confidential information to those external parties. We take reasonably prudent business care consistent with our professional standards to prevent the unauthorized release of your confidential information.

In certain circumstances, we may require separate, written consent from you before your information is transmitted to an external party or parties.

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

If you fail to comply with the responsibilities as described in this Agreement, your actions or your inactions may result in economic or other loss to you, such as disallowance of tax deductions or credits claimed, additional tax, penalties or interest assessed against you, loss of administrative rights, or criminal punishment. You will be responsible for any loss suffered by you because of your failure to comply with your responsibilities, including any professional fees required to defend or correct changes made to your tax returns or prepare previously unfiled or amend previously filed tax returns

The responsibilities detailed in this section are not exhaustive, and our services to you may require additional responsibilities not listed.

Tax information

Due to the high volume of tax returns prepared by our firm, you must provide all of your tax return information to us no later than March 15, 2025. Failure to do so may result in your inability to file your returns or pay your tax due by the original filing due dates.

You confirm that you will furnish us with all documents, forms and other information required for preparing your tax returns. This information must all be received from you in a timely manner for us to be able to efficiently and effectively perform the services covered in this Agreement. Until all needed information is received from you, we may not commence providing services to you.

We will provide you with a tax organizer and questionnaire and/or other method of collecting the information necessary to prepare your income 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. Information covering income from all sources, including those outside the U.S., is required. You are responsible for fully and accurately completing the income tax organizer and questionnaire, including any activities in which you engage outside of the U.S. or your home state.

If a re-print of any returns is necessary, we may 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 the information and representations you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

If your returns are straightforward, you can forgo 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 by us.

Administrative adjustments and compliance with Bipartisan Budget Act

If you are or were a partner at any time in a partnership and receive(d) Schedule K-1 (Form 1065), you may receive an IRS Form 8986, *Partner's Share of Adjustments to Partnership-Related Items*. Form 8986 is used by partnerships to correct errors on previously filed partnership returns and to provide the IRS and partners with each partner's share of those tax corrections. Recipients of Form 8986 must report this information and any additional tax due to the IRS on Form 8978, *Partner's Additional Year Reporting Tax*, within a specified timeframe.

Our services do not include assisting you with anything pertaining to Form 8986 and/or Form 8978 unless specifically identified in the *Engagement Objective and Scope* section. If you receive a Form 8986 once our work has begun but prior to the filing of your tax return, you are responsible for alerting us and requesting assistance. Additionally, the impact an adjustment from Form 8986 may have on any state or local tax return you have previously filed is unclear and may only be determined with additional research. If you do not alert us or request our assistance, we will infer that you have not received Form 8986 absent other information you provide to us.

All income

You are responsible for identifying and communicating to us all income earned and received by you from any U.S. or non-U.S. source. This includes income earned from gambling and online wagers, gig or hobby work, and activity for which you should receive a Form 1099-K (online sales) whether you actually receive a Form 1099-K. You are responsible for providing us all applicable tax forms, including IRS Form 1099-K, *Payment*

Card and Third Party Network Transactions; Form 1099-MISC, *Miscellaneous Information*; Form 1099-NEC, *Nonemployee Compensation*; and Form W-2G, *Certain Gambling Winnings*.

Documentation

You are responsible for maintaining documentation to substantiate the accuracy and completeness of your tax returns. Our workpapers do not satisfy your documentation responsibility. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. The IRS recommends that you maintain this documentation for as long as it may be relevant to your taxes. You are responsible for the adequacy of all information provided.

You represent that you have such documentation and can produce it, if necessary, to respond to any examination or inquiry by tax authorities. The law imposes penalties when taxpayers understate their tax liability. You are responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of tax deductions due to inadequate documentation. If you have concerns about such penalties, please contact us. You agree to hold harmless our firm and all Stakeholders 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 2024, is \$18,000 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.

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 Form 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 tax 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

The preparation of any state or local tax return not listed in *Engagement Objective and Scope* above is not within the scope of our engagement. You are responsible for determining and fulfilling your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, excise, sales, use, and property taxes, or abandoned or unclaimed property. You agree that we have no responsibility to research these obligations or to inform you of them. However, 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. If you are unsure if you have any other filing obligation with other state or

local tax authorities, you are responsible for alerting us and requesting assistance. If you do not alert us or request assistance, we will infer that you do not have other state or local filing obligations. You will be responsible for tax due and penalties associated with the failure to file or untimely filing of any form for which we were not engaged to prepare. If you ask us to prepare any other state or local returns, we will confirm such in a separate engagement letter.

U.S. filing obligations related to foreign investments and activities

U.S. citizens and residents generally must report income and activities related to both domestic and foreign assets (worldwide income). You are responsible for fulfilling your filing obligations related to foreign activity where required. U.S. reporting requirements related to foreign activity are very complex. **Contact us immediately** if you have:

- Ownership of, investment in, or officer responsibilities for a corporation, partnership, or other business entity formed under the laws of another country;
- Fiduciary, grantor, or beneficiary relationships in connection with an entity formed under the laws of another country;
- Ownership of, signature authority over, or control over any financial account held in a financial institution located in another country;
- Citizenship or government-approved employment/visa status with a country other than the U.S. (including anyone in your immediate household, or your parents who live outside the U.S.);
- Transferred property, including cash, offshore either directly or through the purchase of or investment in an entity formed under the laws of another country;
- Received or have legally-recognizable rights to receive property, including cash, from a trust, business, or investment formed under the laws of another country or individual residing in another country;
- Conducted business with any entity or person physically located in another country, regardless of whether such business is for-profit, not for-profit, or informal/irregular;
- Received property, including cash, or income from a source outside of the U.S. which is not reported on a brokerage statement (such as a Form 1099-B or similar report); or
- Any other activity or economic arrangement which takes place outside of the U.S.

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

If you are unsure if you have any other filing obligation related to foreign activity, you are responsible for alerting us and requesting assistance. If you do not alert us or request assistance, we will infer that you do not have foreign activity absent information you provide to us. In any event, you will be responsible for tax due, penalties, and interest associated with the failure to file or untimely filing of any form for which we were not engaged to prepare.

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 aid 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 non-U.S. 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.

Digital assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies like Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. You are responsible for providing us all applicable tax forms, including IRS Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*; Form 1099-DA, *Digital Asset Proceeds From Broker Transactions*; Form 1099-MISC, *Miscellaneous Information*; and Form 1099-NEC, *Nonemployee Compensation*.

Compensation and withholding compliance

If you or your business compensates individuals (including household employees) for services performed, there are various federal, state, and/or local payroll tax and income tax obligations affecting both payor and payee. We will not provide employment, labor, or immigration law advice to you as part of our engagement, including the classification of workers as employees or independent contractors. You should seek the advice of an appropriate professional, such as an employment attorney, to address any classification or employment eligibility questions. You agree to indemnify and hold us harmless for any and all claims related to misclassification or improper eligibility of individuals whom you compensate for services, excepting claims arising from our gross negligence or intentional wrongful acts.

If our service to you includes preparation of Form 1040, Schedule H, we will rely on information provided by you to support your filings and we will not audit or otherwise verify the data you submit to us.

Further, you acknowledge it is your responsibility to both timely comply with all payroll tax and income tax filing and remittance obligations that apply to you, and to maintain all necessary documentation to support those filings and remittances. Such forms are due as early as January 31, 2025, and significant penalties may be assessed for late filing, non-filing, or filing of incorrect information. In some cases, penalties may also be assessed against responsible individuals, such as owners and officers, in their personal capacity.

Preparation of these forms and calculation of any withholding amount due (excluding Form 1040, Schedule H where required) is not within the scope of this engagement.

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-NEC, *Nonemployee Compensation*, and/or Form 1099-MISC, *Miscellaneous Income*, to all unincorporated domestic independent contractors to whom you pay a total of \$600 or more for services (including rent) 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.

We will not be responsible for advising you with respect to independent contractor status as part of our services. If you have any questions regarding the classification of employees versus independent contractors, we strongly encourage you to consult with legal counsel experienced in employment practice matters.

Other matters for self-employed individuals, business owners, and short-term rentals

In addition to items mentioned elsewhere in this letter, there are several other compliance matters of consequence to self-employed individuals, business owners, and short-term rentals (i.e. Airbnb, VRBO), including but not limited to owner loans; owner compensation (for shareholder employees); guaranteed payments (for partners and LLC members); self-employed and business owner health insurance; employee health insurance; worker's compensation insurance; Form 571-L, *Unsecured Property Tax on Business Furniture and Equipment*; Form BOE-571-STR, *Short-Term Rental Property Statement*; and sales and use tax reporting obligations. You agree that your compliance in these areas is your responsibility and agree to contact us if you have any questions or require our services regarding compliance in these or other areas. You acknowledge that any related work performed, including additional filing obligations, is not within the scope of this engagement. If you ask us to assist you, we will confirm such in a separate engagement letter.

Ultimate responsibility

You are ultimately responsible for complying with any substantive or procedural tax law which applies to you, and for ensuring your tax returns and any required tax payments are timely received by the appropriate tax authority. Notwithstanding any term of this Agreement, this responsibility cannot be delegated to us.

Our assistance related to your tax return is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update your return after the conclusion of the engagement for any reason. To the extent we provide written advice concerning federal tax matters, we will follow the applicable guidance contained in our professional standards.

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your draft 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. Tax 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 of taxes. You will be responsible for the payment of any additional tax, penalties, and interest charges imposed by tax authorities.

You have final responsibility for the payment of your taxes in whatever amount ultimately determined. You may choose to have funds automatically withdrawn from a designated account and transmitted when your tax return is electronically filed. We will not transmit partial payments. It is your responsibility to provide us with correct account and routing numbers, to review this information for accuracy prior to submission of your return, and to ensure that sufficient funds are available at the time of payment. We shall have no liability for any tax due, penalties, interest, or overdraft charges which may result from your failure to ensure sufficient funds are available at the time of payment.

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.

If 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 in a timely manner 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 as soon as practical following receipt of this executed Engagement Agreement, the completed tax organizer and questionnaire, and all tax documents, forms and other information requested either in the organizer or questionnaire or by our office or otherwise needed to prepare your income tax returns. *We may not commence our work until all this information is received from you. You also need to pay the required Retainer (see above) before we can begin our services.*

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.

Filing Your Tax Returns

The original filing due date for your tax returns is April 15, 2025. The obligation to file a tax return and/or extension is solely that of the taxpayer. Although we will make every reasonably prudent effort to assist you with this obligation, this Agreement is not intended to and does not create an agent/principal relationship. By signing this Agreement, you understand that actual and timely receipt of your filings by the appropriate tax authority is the duty and responsibility of the taxpayer and the taxpayer alone.

Tax Return Extensions

It may become necessary to apply for an extension of the filing due dates 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 limit your ability to make certain elections, extend the time available for a government agency to undertake an examination of your return(s) and/or extend the statute of limitations to file a legal action. Although we may assist you in the preparation of an extension to file your return(s), you have sole responsibility for the filing of any extension, and you agree to hold our firm and all Stakeholders harmless from any consequences, including waived elections, where the extension is not timely filed. 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.

If you know you want additional time to file tax returns and you wish to engage our firm to apply for such extension on your behalf, please let us know as soon as possible.

Please provide to us **ALL** needed documents, forms, and other information in an organized fashion by no later than March 15, 2025, for the best chance for our work to be completed by the original filing due date. **Partial receipt of documents and information from you may result in delays and we may not commence our services until ALL needed items are received by us.** Due to the high volume of tax returns, even if your information is received by March 15th, **it is not guaranteed to be completed by the due date.**

Consequently, 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 the necessary information from you on a timely basis.

By signing this engagement agreement, you authorize our firm to file an extension for you if necessary. In some cases, your signature may be required on such applications prior to filing. If you decide to file an extension on your own, please let us know. 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. We cannot file an extension for you until this Engagement Agreement is signed and dated by you and returned to us. You also need to pay the required Retainer (see above) before we can begin our services. If we apply for an extension to file, you agree to hold our firm and all Stakeholders harmless from any damages, including any consequences arising from any election waived.

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

E-filing

In addition to being an income tax return preparer, we are an Electronic Return Originator (ERO) and may prepare your return(s) and/or extension(s) in a format that permits us, if you choose, to electronically transmit ("e-file") those forms to the appropriate tax authority on your behalf. The e-filing of any form is a separate service from the preparation of that form.

If you request that we e-file any form on your behalf, including requests for extensions of time to file, and we agree, the IRS and states require you to sign and return to us the appropriate governmental form(s) before your returns can be filed electronically. For joint returns, both spouses must sign the e-file authorization before the return can be transmitted. **If you fail to timely sign and return e-file authorization, we cannot and will not e-file any form on your behalf.** In those situations, you will be solely responsible for any penalties or interest assessed against you.

If you choose not to have your return(s) or extension(s) e-filed, or if your return(s) or extension(s) cannot be e-filed, we will deliver to you a paper copy suitable for mailing to the tax authorities. Once delivered to you, you bear full responsibility for reviewing the paper returns for accuracy, and either signing and timely filing them, along with any payments due, or notifying us of any issue which may need to be addressed prior to filing.

Once our services have concluded, we shall have no obligation to notify you of future tax law developments affecting your return(s) except as may be required by Circular 230 related to errors we identify.

Penalties and Interest Charges

Federal, state, and local tax 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.

* * * * *

We appreciate the opportunity to be of service to you. This Agreement represents the entire agreement of the parties and supersedes all previous oral, written, or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

The portions of this Agreement that cover limitation of liability, limitation of damages, indemnification, and timing for disputes shall survive termination of the Agreement.

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third party except as agreed to in writing. This Agreement has been entered into solely between you and us, and no third-party beneficiaries are created hereby.

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Please execute/sign and date this Engagement Agreement and return it to us to acknowledge your acceptance. **We will not initiate services until we receive this executed Agreement, Organizer, Questionnaire and Retainer.**

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 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.

Signature(s)/Acceptance: _____

Print Name(s): _____

Date(s): _____

Address(es): _____

Telephone Number(s): _____

E-Mail Address(es): _____

Notes: