

WERNER, O'MEARA & CO., PLLC
2023 INDIVIDUAL TAX ENGAGEMENT LETTER

This letter is to confirm our understanding of the terms of our engagement and the nature and extent of the tax services we will provide.

ENGAGEMENT

We will prepare your federal and state (if applicable) income tax returns for 2023 from information you furnish us in accordance with the AICPA Statements on Standards for Tax Services. We will rely solely on information furnished, and there is no obligation for us to verify, check, inquire, analyze or apply any procedures with respect to information furnished by you. We will resolve questions involving application of tax laws in your favor, if there is reasonable justification for it. You have the final responsibility for the income tax returns and therefore, you should review them carefully before you sign or authorize us to electronically file them. We will electronically file your tax return if possible, unless you direct us otherwise.

Our preparation fee does not include responding to IRS inquiries and you understand that we are not responsible for IRS disallowance of doubtful deductions or deductions unsupported by adequate documentation nor for resulting taxes, penalties and interest. Our engagement does not include tax planning. We will be happy to help you with planning services as a separate engagement.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our records are not a substitute for yours. You should retain all documents that provide evidence and support for your tax filings.

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. You should consult with your attorney if you have any questions.

AUTOMOBILE DEDUCTIONS

If you have claimed business use of an automobile, you certify by signing this letter that you have adequate substantiation (mileage log) for the deduction and that the responses on your tax return pertaining to use and availability are correctly answered.

AUDITS

Your return is naturally subject to review by taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you. Billing for such services is at our standard rates for the nature of the service performed.

FEES - DUE ON DELIVERY

Fees for our services are billed at our standard rates for tax work. As in previous years, tax preparation invoices are due and payable on delivery of the return.

THIRD-PARTY SERVICE PROVIDER

By signing this letter, you acknowledge and consent to our use of cloud computing services to store your personal information and data. We have a contractual agreement with our cloud provider to maintain the confidentiality of your information, and will use reasonable security technologies to protect from unauthorized disclosure.

PRIVACY NOTICE

CPAs, like all providers of personal financial services, are required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are more stringent than those required by law. Therefore, we have always protected your right to privacy. As part of our practice, we collect non-public personal information about you from you or others only with your authorization. We will not disclose your information to anyone except as required by law or as explicitly authorized by you. We are committed to the safekeeping of your confidential files and we maintain physical and procedural safeguards to protect your information.

LIMITATION OF USE

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

FOREIGN INVESTMENTS

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 upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you. Additional filing obligations may include FinCEN Form 114, Report of Foreign Bank and Financial Accounts (“FBAR”).

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 in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

VIRTUAL CURRENCY / DIGITAL ASSETS

If you had virtual currency / digital assets (e.g., Bitcoin, non-fungible tokens, virtual real estate and similar assets) activity during the tax year, you may be subject to tax consequences associated with such transactions and may have additional reporting obligations. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, virtual currency / digital assets during the applicable tax year.

EXTENSION OF TIME TO FILE TAX RETURNS

The original filing due date for your tax return is April 15, 2024. **Due to the high volume of tax returns prepared by our firm, you must provide 100% of the information needed to prepare your tax return no later than March 15th, 2024 to complete your tax return without extension.** An extension does not extend the time to pay the IRS, tax payments are due on April 15, 2024.

FOR MARRIED COUPLES

Both spouses acknowledge that any information the firm receives from one party that may impact the other party will be made known to all parties; and for that purpose, waive the requirements of confidentiality among the spouses and the firm.

WERNER, O'MEARA & CO, PLLC

January 1, 2024

Please indicate your agreement to the above by signing below and returning it with your tax information.

Taxpayer Signature: _____ Date: _____

Print Name : _____

Spouse Signature: _____ Date: _____

Print Name: _____