

RE: 2023 Individual Tax Return Preparation Engagement Letter

Dear Valued Client:

We are pleased to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide regarding the preparation of your income tax return(s).

We will prepare your 2023 joint (or individual, if applicable) federal income tax return, and income tax returns for the state and local taxing authorities in which you deemed yourself a resident in 2023 (collectively, the "returns"). This engagement pertains only to the 2022 tax year, and our responsibilities do not include preparation of any other tax return years that may be due to any taxing authority. We are responsible for preparing only the returns referenced above. If you have taxable activity in a state or local municipality other than that referenced, you are responsible for providing our firm with all the information necessary to prepare any additional applicable state and local income tax returns as well as informing us of the applicable states and local municipalities. If you have income tax filing requirements in a given state or local municipality but do not file that return, there could be possible adverse ramifications such as an unlimited statute of limitations, penalties, etc.

Our engagement will be complete upon delivery of the completed returns to you. Therefore, you will be solely responsible to file the returns with the appropriate taxing authorities.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalty thereon, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or the circumstances of these interest and penalties, please contact us. Your returns may be selected for review by the taxing authorities or you may receive a notice requesting a response to certain issues on your tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination or inquiry, we will be available upon request to represent you or respond to such inquiry. At that time, we will provide you a subsequent engagement letter to clarify the nature and extent of services we will provide regarding the tax examination or inquiry response and will render additional invoices for these services and expenses incurred.

We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. As part of this engagement letter, we have attached a tax questionnaire. This tax questionnaire must be completed in its entirety and signed by you and your spouse (if applicable). If requested by you, we will furnish you with a tax organizer and/or worksheets as needed to guide you in