



EW Tax Solutions, LLC Engagement Agreement

Ed Wingfield Tax Solution, LLC (aka EW Tax Accounting) is pleased to provide you, the “Client” as identified in the signature block, with professional tax preparation, representation, bookkeeping and/or payroll services. This letter and any other attachments incorporated herein (collectively, “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. This agreement encompasses the terms and conditions of all the services we provide and is applicable even if you are only hiring us for one specific service.

Definitions

- You agree that the use of the words I, we, us, our, preparer, accountant, bookkeeper, etc., references Ed Wingfield Tax Solutions, LLC.
 - The use of the above terms also encompasses our owners, partners, principals, shareholders, officers, directors, members, employees, agents and/or assigns.
- You agree that the use of the word you, your, they, client, customer, taxpayer, entity, business, etc., reference the signer of this agreement and the entity they represent.
 - The use of the above terms also encompasses your spouse, owners, partners, principals, shareholders, officers, directors, members, employees, agents and/or assigns.
- You agree that the use of the words understand and agree are used interchangeably in this document and that the use of either word ultimately means that you agree to the term set forth.
- You agree that the use of the word consequences include any federal, state, local, taxing, criminal, civil, etc. penalties, fees, fines, revocations, reprimands, damages, incarceration, etc.
- You agree that the use of the word tax or taxation includes all federal, state, local taxing authorities and all types of tax including, but not limited to, Income Tax, Social Security, Medicare, Alternative Minimum Tax, Payroll Tax, Excise Tax, Use Tax, Sales Tax, etc., unless otherwise specified.
- You agree the that use of the word filings encompasses any and all documents filed or submitted to a any taxing authority or other necessary authority (such as payroll unemployment, workers compensation, family leave, etc.) including but not limited to tax returns, worksheets, schedules, explanations, information filings, documentation, data, etc.

Communication

- We will use a variety of forms of communication including, but not limited to, in person, email, text, messenger, phone, fax, video conference, 3rd party software (tax, bookkeeping, payroll), CRM, portals, tax organizers, etc., to communicate with you. You understand that these forms of communication are not always secure and can be overheard, intercepted, read, replied to, disclosed, shared, etc., by an unintended third party. We cannot guarantee or warrant that communication from us or to us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communication transmitted by us or to us. In that regard, you agree that we shall have no liability for any consequences, losses or damages to any person or entity resulting from any form of communication including the use of in person, email, text, messenger, phone, fax, video conference, 3rd party software, CRM, portal, tax organizers, etc., including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.
- We advise against you sending any sensitive information via email. If you do email us sensitive information, you do it at your own risk and agree to hold us harmless. All sensitive information should be sent securely. If you email us sensitive information, you are also giving us permission to reply in the same manner.
- If you have a spouse, owners, business partners, shareholders, officers, power of attorneys, etc., related to the service(s) we are providing, you understand that there is no expectation of privacy from the other related spouse, owners, partners, shareholders, officers, power of attorneys, etc., concerning our services and regarding the

information/documentation you provide. All communication, discussions, comments, documents, data, filings, and information will be shared with the other related spouse, owners, partners, shareholders, officers, power of attorneys, etc.

- If there is a conflict of interest or a situation where you do not want information shared, you must submit that request in writing and receive confirmation from us that we agree to the confidentiality.
- If you have interacted with our website or by any other digital means (social media, etc.) or communicated with us via phone, website, software, video conference, event, etc., you give us permission to contact you via phone and text messages. You agree that we can send you text messages and call you with solicitations and/or client communications. If you would like to be removed from our phone/text list, you must submit a request to us in writing.

Scheduling

- We do not take same day request. All service requests must be submitted formally via email, portal or calendar. We will then add your request to our calendar and respond to you with an estimated completion date. This includes seemingly quick questions as we cannot stop what we are doing every time a client calls. Submit your request/question, etc., in writing and we will respond.
- You understand that we will not accept any rush, work on weekends, work after hours, or skip-the-line requests as we complete our services (tax returns, filings, payroll, bookkeeping, representation, etc.), on a first come first served basis and value all our clients equally. If you wait until the last minute to request a service, respond, etc., we may not be able to accommodate you.
- Don't panic! We understand that receiving an IRS letter/notice or other violation can cause a panic but IRS letters/notices have a grace period and/or due date. If you receive notice of any kind, send us a formal request for service and we will add your request to our calendar within the time frame the IRS or authority has allowed. We cannot drop everything or interrupt other clients to accommodate your panic. Send us a formal request and we will add it to our calendar.

Information/Data Accuracy

- You understand that when you provide us with information and documentation that we will assume it is complete and accurate. You understand that we do not do any additional due diligence, verification, investigation, audit, cross reference, correcting, updating, etc. Additionally, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. It is your responsibility to make sure the information and documentation that you (or other 3rd parties) provide to us is complete and accurate. We will use the information and documentation as it is submitted. You agree to hold us harmless in the event we use any inaccurate, erroneous, fraudulent, etc., information that was provided to us.
- We reject the statement, "you should have known" as we will not take on the liability of assuming, changing, updating, etc., information, data or documents that are not ours. We will use them as is. If you have information, data, documents, etc., that need to be corrected, updated, changed, etc., you must contact the originator of the information and have the data/document changed by them. We will not take any liberties. In the rare event we make any changes, updates, alterations, interpretations, etc., to information at your request, you agree to hold us harmless in the event there are any negative consequences including tax penalties and criminal penalties.
- You understand that we may ask you (or other 3rd parties) questions to clarify, understand, correct, calculate, interpret, etc., information but that does not, in any way, constitute verification or confirmation of due diligence, accuracy, completeness, etc.
- In the event any information or data is given to use that is incorrect, erroneous, fraudulent, etc., you agree to hold us harmless from any consequences, penalties or fines, etc., that may arise from using/including inaccurate information/data in providing our service.
- You understand that we will only use the information you provide to us. Here again, we reject the statement, "you should have known." We will not include any information you do not provide to us even if the information (income, deductions, etc.) is customary or common to most taxpayers/entities. If you overlook or forget to inform us of something, we will not be held liable. It is your job to provide us with the information you want us to use in providing a service as all taxpayers/entities are different and we will never assume something is applicable.

Final Review and Responsibility

- You understand that it is your job to review and confirm the completeness and accuracy of any filing and final product including, but not limited to, tax returns, worksheets, schedules, explanations, documents, filings, submissions, books/accounting, payroll, financial reports, etc., before they are used, filed, submitted or sent out.
- By law, the taxpayer (not the preparer) is responsible for the accuracy of the filing/tax return and any other documents filed with a taxing authority. If you sign the tax return, sign the e-filing authorization, or you give us permission (verbal or written) to use, file, submit or send a filing, tax return, document, etc., on your behalf, you agree that you have reviewed the filing, tax return, document, etc., and confirm the completeness and accuracy of it and assume all liability, consequences, penalties, fines, etc., except in the case of gross negligence. You agree to hold us harmless once you have signed or given permission (verbal or written) to use, file, submit or send out a filing, tax return, document or information.
- You understand that once a filing, tax return, document, information, etc., is used, filed, submitted or sent there is no way of reversing or stopping the submission. All filed, submitted or sent filings, tax returns, documents, information, etc., are final. If changes need to be made, a subsequent correction or amendment would need to be filed.

Payment Information

- There will be times where you will need us to either send money on your behalf (paying bills, invoices, taxes, etc.) and there will be times where you will want us to set up a method for you to receive money (refunds, credits, transfers, payments, etc.). You understand that it is your job to confirm and verify financial details before any money is sent. This includes verifying account numbers, routing numbers, check numbers, recipients, banks, usernames, etc.
- When instructing us or giving us permission (written or verbal) to facilitate the sending and/or receiving of money, you are confirming that you have reviewed and confirmed the accuracy and completeness of the financial details that will be used to send/receive the funds.
- It is your sole responsibility to ask us for a copy of the financial details that will be used to send/receive money each time money is sent/received and initial those details prior to it being sent. If you do not ask to review and initial financial details prior to us sending/receiving, you agree to hold us harmless of any consequences including failure to receive money, lost money, late fees, penalties, etc.
- If money is not sent, not received, lost, misplaced, etc., for any reason and regardless of fault, you agree to hold us harmless and work with us to resolve the issue. Even if the issue/mistake is not resolved, you agree to hold us harmless except in the case of gross negligence. We will not be liable for or reimburse you for lost, misplaced, etc., money.

Unclear Tax Law

- You understand that in the instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions that we will explain the differing positions to the best of our ability and allow you to have the ultimate decision. We always recommend that you take the conservative approach, but we will allow you to make the final decision where the position has basis but is unclear. In this event, you agree to hold us harmless for any consequence, penalties or fees for taking such position.
- You understand that we must have a reasonable belief that the position(s) satisfies the substantial-authority standard and that the position will be held to be the correct position upon examination by taxing authorities. If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case, the position must be formally disclosed on Form 8275 or 8275-R, which would be filed as part of the return.
- You understand that if we do not believe there is a reasonable basis for the position and/or does not meet the substantial-authority standard, either the position cannot be taken, or we cannot sign the filing/return. There is a lot of bad tax advice out there and we will always defer to the Internal Revenue Code and other taxing authority interpretations (known as substantial authority or basis) before taking a position on your return.

- We will not knowingly take a questionable position that we feel puts us or you in a bad position nor will we commit any type of fraud, omission or deception at your request.

Timely Cooperation

- You understand that the timeliness of your cooperation is essential to our ability to complete our job. You understand that if our communication or requests are not responded to in a timely manner, that may delay the completion of our services.
- You understand that we will not accept any rush, work on weekends, work after hours, or skip-the-line requests as we complete our services (tax returns, filings, payroll, bookkeeping, representation, etc.), on a first come first served basis and value all our clients equally. Upon request of a service, we will give you an estimated completion date.
- If we receive your requests too close to the applicable deadline, we will notify you of the possibility of not meeting the due date so that you can either file an extension or you can have some else provide you with the requested service.
- If you engage our services and one or more of our communications (phone call, email, text, software, portal, tax organizer, CRM, etc.) go unanswered for a period of 3 business days, we will take that as a formal termination/cancellation of engagement/service and we will discontinue all work. If we do not hear from you for 3 business days, the 1-year limit of liability begins. In other words, do not go missing and then call us late in tax season wondering why your taxes aren't done or call us a day before you need something complete and expect us to get it done. If you are not responsive for 3 business days or more, we will stop working until we hear from you. Once we do hear from you, your service request is then put at the back of the line as we cannot put your request ahead of clients who were responsive and/or upheld their appointments.

Payments and Balances

- All invoices are due upon receipt.
- You understand that we are a pay as you go service provider. We will bill you upon completion of each service we provide. For example, if we prepare your tax return, we will bill you upon completion of the tax return and will not start our next service/engagement until that bill is paid. If we are doing your books, we will bill you upon completion of that period's books (week/month) and will not start work on the next period until payment for the prior period is made. Not paying your invoices upon receipt will bring our service to a halt until paid.
- You understand that if our services are discontinued and then reinstated, we must pick up where we left off so that your taxes, books, payroll, etc., do not have any gaps. We cannot skip ahead to the present moment and ignore the periods you missed. We will have to complete all the periods in between for which you will be billed.
- You understand that we will not e-file or provide you with fileable copies of tax returns, filings, documents, or any work product we have prepared until your past balances and current balance are paid in full. By law, we must return any documents you gave us, but we will not give you any work product that we completed until payment is received in full. We will not release any work product if partial payment is made. Payment must be received in full before we release any work product.
- You understand that our services are billed by the hour/labor of work we put in and not the final product. If our services are discontinued or cancelled for any reason or by either party, you agree to pay us for the time we have worked up to that point regardless of if there is a final or complete product/service.

Finality of Service

- You understand that the price of our services does not include any subsequent services, customer service, consultation, explanation, resolution or representation once the final product is delivered or service is complete. To keep our prices reasonable, we do not include any subsequent or additional time in the pricing of our services. If you need additional service after a final product has been provided to you, you will have to open a new engagement for which you will be billed.
- If you need copies, explanation, clarification, have questions, need assistance, etc., after we have concluded a particular service or provided you with a final product, you will have to open a new engagement for which you will be billed.
- If you receive a letter/notice from a taxing authority (IRS, state or local) and you would like our help in resolving the issue, you will have to open a new engagement for which you will be billed. Even if the letter is regarding a tax

return, filing, document, etc., that we prepared on your behalf, we must be compensated for our time in helping you resolve the issue as you signed the tax return/filing confirming it was complete and accurate. Your alternative is to call the IRS and resolve the issue yourself as taxpayers are always allowed to represent themselves before the IRS.

- In the event that you or a 3rd party reaches out to us (spouse, accountants, tax preparer, bankers, loan officers, partners, shareholders, officers, etc.) for any type of assistance, verification, explanation, setup, transfer, copies, documentation, etc., you understand that you will have to open a new engagement for which you will be billed.

E-Filing, Mailing and Due Dates

- You understand that when e-filing returns or documents that the transmittal/acceptance by the applicable tax authority (IRS, state, local, etc.) isn't guaranteed and you understand that e-filed returns may not transmit or may be rejected for a number of reasons.
- If we e-file/transmit a filing, return, document on or near the due date, you understand that your filing, return, document may not be received by the deadline due to being in queue, in transit, awaiting acceptance from a higher authority (state acceptance contingent on federal acceptance), or another technical reason. In this event, you agree to hold us harmless if you incur any consequences or late filing penalties or fees.
- You also understand that it could take hours or even days for your return to be accepted by the receiving authority depending on their technology and/or backlog. In this event, you agree to hold us harmless if you incur any late filing consequences, penalties or fees.
- In the event of a failed or rejected e-file submission, which can occur for a number of reasons, your return will have to be corrected and retransmitted which may result in missing the tax deadline. In this event, you agree to hold us harmless if you incur any late filing consequences, penalties or fees and work with us to get the filing or return corrected and resubmitted.
- If you elect to mail a filing, return, document, you understand that it must be postmarked on or before the due date. You also understand that you should get a tracking/delivery confirmation receipt when mailing any filings, returns, documents or mailing any communication to a taxing authority.
- As it relates to all of our services, you understand that power, internet, computers, software, servers, etc., outages or malfunctions could happen and delay the preparation and/or transmittal of your tax return, documents, books, payroll, requests, etc. resulting in late filing or late receipt. In the event something of this nature occurs and any of our services or filings are delayed or submitted/transmitted after the deadline, you agree to hold us harmless and accept any consequences, penalties or fees.

Filing Extensions

- If you submit your documents too close to the applicable deadline, we may not be able to complete your request for service. If we are unable to complete your filing, return or request by the deadline, we will notify you that an extension must be filed but we will not file the extension until we hear back from you confirming (in writing) that you want us to file an extension.
- You understand that we do not automatically file extensions on your behalf for any filing, return or request and for any years. You must specifically ask/request us to file an extension (in writing) on your behalf for which you will be billed.
- You understand that filing an extension only extends the time you must file your return but doesn't extend the time you must pay any taxes owed/due. Whether or not you file an extension, you should still pay your tax bill (or an estimate) by the original due date. If you do not pay or underpay, you agree to hold us harmless from consequences or any no payment, late payment or underpayment penalties.

Estimated Tax Payments

- You understand that it is your responsibility either through payroll taxes or by making estimated tax payments to pay your taxes on time (as you go). Federal taxes must be paid quarterly, and state and local tax due dates vary. If you do not pay your taxes on time, you will incur under payment penalties. In the event you did not pay enough tax throughout the year, you agree to hold us harmless for any consequences including under payment penalties or fees.

- You also understand that it is not our responsibility to calculate or remind you of your estimated tax payments this year or any subsequent years. Although we may communicate with you throughout the year, you understand that it is not our responsibility to calculate or remind you of such payments and you shouldn't rely on our reminders even if we are sending them.

Out of Pocket Reimbursement

- You agree to reimburse us for any out-of-pocket expenses that we might incur in the process of gathering information, preparing returns, filings, documents, etc., even if those fees are not listed on your estimate, invoice, bill, organizer, etc. These expenses would include, but are not limited to, making copies, stamps/postage, online access fees, 3rd party document retrieval fees, 3rd party service provider/professional fees, etc.

Document Retention

- According to IRS law, it is the sole responsibility of the taxpayer, not the preparer, to retain copies of their tax returns/filings and all supporting documentation used in preparing the return/filings, payroll, bookkeeping, etc. We recommend that you keep your records for 10 years as the statute of limitations varies from 3 years to 10 years or more depending on the circumstances.
- You understand that in the event of an inquiry, letter, audit, request, etc., it is your sole responsibility to be able to provide the supporting and/or requested documentation. This includes, but is not limited to, tax returns, filings, receipts, expenses, income, assets, basis, improvements, holding periods, payments, paperwork, worksheets, etc.
- You understand that we will keep copies of the returns we filed and the documentation you provided to us for 3 years. You understand and give consent to destroy all returns, documentation, copies, access, etc., upon conclusion of the 3rd year.

Tax and Other Advice

- If we provide you with formal or informal advice of any kind, you understand that it is relative to the time in which the question is asked and/or answered. Our advice is based on the information available at that time. With that said, you understand that tax law changes regularly. You understand that we will not update the advice given to you nor will we notify you of any changes once our advice is given.
- The advice that we give you is based on how your question is framed, the information you provide and our understanding of it. You understand that we will do our best to provide accurate advice, but it's possible we may give you partial, incomplete or even wrong advice if your question or the information given to us is incomplete, unclear, vague, convoluted, inaccurate, etc., or if we misunderstand the information given to us. In this event, you agree to hold us harmless of any consequences.
- When giving you formal or informal advice, you understand that we will do our best, but you agree to hold us harmless for all/any advice or guidance we give except in the case of gross negligence. You agree to this now and any time you may reach out to us in the future for advice or guidance.

Attorney/Patient Client Privilege

- You understand that our services and any information/documentation you provide to us does not fall under any type of privilege including attorney or patient client privilege. If we receive a subpoena, court order, or other legal request to produce documentation or testimony, we will have to comply with the request.
- If we receive a subpoena, court order or other legal request for documentation, testimony or assistance of any kind, you agree to compensate us at our going hourly rate. You also agree to reimburse us for any out-of-pocket costs such as court fees, filing fees, copies, or other incidentals.
- If you need us to work/collaborate with another professional (law enforcement, attorney, forensic, accountant, etc.) you agree to compensate us at our going hourly rate.

Use of Information & Liability

- If a 3rd party would like a copy of your return or any documentation, we will provide that copy/information to you, and you can provide it to the 3rd party. In the rare case where a copy/documentation must come directly from us,

we will require a written authorization and/or release of information. Again, you will have to open a new engagement for which you will be billed in order for us to fulfill any requests.

- If you share your tax return, documents, books, payroll, etc., with any 3rd party, or you have us share them with any 3rd party, you agree to hold us harmless if said 3rd party does anything unsavory, unlawful, etc., with the documentation/information. Additionally, you agree to hold us harmless if the information we provide to the 3rd party hurts or damages you in any way.

Limits of Liability

- Any litigation arising out of this engagement/agreement, except actions by us to enforce payment, must be filed within one year from the completion of the engagement/service, notwithstanding any statutory provision to the contrary.
- Our liability relating to the performance of the services rendered under this agreement is limited solely to direct damage sustained by you. In no event shall we be liable for the consequential, special, incidental, or punitive loss, damage, or expense caused to you or to any entity or to any third party (including without limitation, lost profits, opportunity costs, etc.).
- You agree that our liability hereunder for damages, unless caused by our gross negligence or willful misconduct, shall not exceed the total amount paid/received for the service(s) provided. This shall be your exclusive remedy (regardless of form of action, whether in contract, negligence or otherwise). The provisions set forth in this paragraph shall survive the completion of the engagement.
- In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, and if such obligation is or may be a direct or indirect result of any inaccurate, incomplete, or misleading information that you provide to us during the course of our engagement (with or without your knowledge or intent), you agree to indemnify us, defend us, and hold us harmless against such obligation.
- Notwithstanding anything contained herein, both us and client agree that regardless of where the client is domiciled and regardless of where this Agreement is signed, this Agreement shall have been deemed to have been entered into at our office located in Arapahoe County, Colorado, USA, and Arapahoe County, Colorado, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Colorado.
- If a dispute of any kind arises or if there is a breach of agreement and the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Accounting and Related Services Arbitration Rules and Mediation Procedures before resorting to arbitration, litigation, or some other dispute resolution procedure. The costs of any mediation proceeding shall be shared equally by all parties.
- All unresolved disputes shall then be decided by final and binding arbitration under the rules of the AAA. Fees charged by mediators, arbitrators or the AAA will be shared equally by all parties. In agreeing to arbitration, we both acknowledge that in the event of a dispute, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of mediation and arbitration for resolution.

Additional Filings

- Our services do not include unrelated filings such as the filing of BOI (Beneficial Ownership Information) reports. You understand that this service is not included in preparing your return, bookkeeping, payroll, etc., and we will not be responsible for reminding you to file. There are resources online that will show you how to file this report and can usually be filed within a few minutes.
- Our services are related to filing federal, state and local tax returns and directly related forms with taxing authorities and do not extend to business registration/renewal, Tax ID and other ID renewals, bond/insurance renewals, licensing renewals, BOI reports, etc. You also understand that it is not our responsibility to remind you to file these documents.

Employment Status

- The parties agree that we shall provide the services as an independent contractor and shall not be acting or determined to be an employee, agent, or broker. The client shall in no way withhold any amounts for payment of any taxes from our accumulated fees for services.

Privacy Notice

- We will not disclose any personal or financial information about you unless we have your approval as required by law, even if you are no longer a client.
- Although we will not disclose any personal or financial information without your consent, you agree and give us consent to disclose your name, occupation and to volunteer or confirm that you are/were a client of ours for the purposes of marketing/networking.
- You also give us consent to use your name, occupation, any publicly available pictures and any formal or informal quotes/feedback/reviews you have provided for the purposes of market (including online) without any future consent.

Software & Ownership

- You understand that all 3rd party software expenses will be passed through to you, including but not limited to, tax preparation, bookkeeping and payroll software.
- By paying for the software, you will own the license, and the information/data kept within the software. This way, if you ever cancel your service with us, you will own the license, information and data and can grant access to another tax professional.
- You understand that 3rd party software is out of our control, and you agree to hold us harmless in the event there are any negative consequences because of using a 3rd party software including but not limited to, data breach, loss of data, cancellation of subscription, miscalculations, errors, malfunctions, etc.
- You understand that it is your responsibility to keep your software licenses/subscriptions current and agree to hold us harmless if your licenses/subscriptions are cancelled for any reason including nonpayment.
- If a taxing authority or any other authority requests or requires us to produce filings, documents, receipts, ledgers, etc., you agree to grant us access to the 3rd party software in order retrieve said request. Even if you are no longer a client, you agree to grant us access if an authority request that we produce a filing, document, receipt, ledger, etc. If a taxing authority requests documentation, we must provide it, and you agree to give us access to your software in order to do so.

Cyber Security

- We do our best to keep your information secure. With that said, cyber-attacks, hackers, data breaches, sever malfunction, data loss, etc., are mostly out of our control. In the event of a data breach, cyber-attack, hack, misplaced information, loss of information, etc., you agree to hold us harmless and work with us to uncover and remedy the cause.

Cancellation

- You understand that either party can cancel this agreement and the services we are providing at any time. There is no long-term contract.
- If either party cancels for any reason, you agree to pay us for any work, even if it is only partially done, that has been done prior to the cancellation date and is due in full upon cancellation.
- You understand that no grace period is required to cancel or discontinue services. If things aren't working out for any reason, either party can cancel at any time.
- You understand that when either party cancels service, we will discontinue all efforts immediately which may result in missed deadlines, incomplete work, etc. In the event of a cancellation by either party, you agree to hold us harmless if you incur any consequences, penalties or fines.
- You understand that we may deny you service for any reason, including but not limited to, your request being outside of our area expertise, us being fully booked or unavailable, conflict of interest, conflict of personalities, level of comfort, reputation, risk exposure, review threats, legal threats, etc.

Severability

- If any provision of this Agreement shall be held to be illegal, invalid or unenforceable under present or future laws, such provisions shall be severable, this Agreement shall be construed and enforced as if such illegal, invalid or unenforceable provision had never comprised a part of this Agreement; and, the remaining provisions of this Agreement shall remain in full force and effect.
- This entire agreement, all headings, all bullets and all attachments pertain to and are applicable to all the services we offer. Although we may have restated, highlighted or emphasized a specific bullet in multiple sections, this entire agreement is applicable to all of the services we offer.

Agreement

- This Agreement is the final, complete and exclusive agreement of the parties with respect to the subject matter hereof and supersedes and merges all prior or contemporaneous representations, discussions, proposals, negotiations, conditions, communications, and agreements, whether written or oral, between the parties relating to the subject matter hereof and all past courses of dealing or industry custom. No modification or amendment to this Agreement shall be effective unless in writing and signed by each of the Parties.
- If the foregoing correctly sets forth your understanding of our engagement, please sign this letter in the space below. By signing this agreement, you agree to all the terms set forth in this agreement.
- This agreement will remain in place in perpetuity until a new agreement is signed in its place or an alteration is agreed to in writing. In the event more than one agreement has been signed, the most recent agreement will rule. In the event you no longer wish to be bound by the terms of this agreement, you must submit revocation in writing referencing your name, company, the date you signed the agreement and include a dated signature.

Attachments

- Tax Preparation
- Tax Resolution
- Bookkeeping
- Payroll
- Advice/Assistance

Taxpayer Print Name _____ Company (if applicable) _____

Taxpayer Signature _____ Title (Taxpayer/Officer) _____

Date _____

Tax Preparation Attachment

Tax Organizer/Questionnaire

- We utilize a comprehensive Tax Organizer/questionnaire to determine the scope of work as it relates to preparing your tax return. You agree that you will complete the Tax Organizer in its entirety and with complete, accurate and truthful information. You also agree to include the necessary supporting documentation as we cannot include any unsupported information in your return.
- You understand that we will solely use the information and documentation you have included in the Tax Organizer to complete your tax return. If it is not included in your Tax Organizer, it will not be included in your return. Do not assume we have information you have not included in the Tax Organizer even if we have had a formal/informal conversation regarding the information. Include it in your organizer. Additionally, don't assume we will include information common to most taxpayers/entities as every taxpayer/entity is unique.

Pricing and Payment

- When you book your tax preparation service, you will be required to make a nonrefundable deposit which covers our time to complete your initial consultation and intake.
- During your intake and upon completion of your Tax Organizer, we will give you an estimate of what it will cost you for us to prepare your return. You understand that this is just an initial estimate, and the cost may change once we receive all your documentation and understand the full scope of the work.
- In the event we realize that completing your return will take longer than anticipated (longer than originally quoted), we will notify you of the additional charges before moving forward. You understand that if you decline/reject the additional charge, that it will result in a cancellation of our service and an incomplete/unfiled tax return. If the decline/rejection of the additional charges results in failure to file, failure to pay consequences, penalties or fees, you agree to hold us harmless. Likewise, we will not return the initial deposit.
- You understand that we may prepare your tax return prior to receiving payment but that we will not e-file or provide you with fileable copies until payment is received in full. You will be expected to make payment upon final review of your prepared return.
- The price you pay for us to prepare your tax return doesn't include any additional service(s) or time outside of preparing the return. If you need any additional assistance for any reason after your return is filed, you will have to open a new engagement for which you will be billed.

Completeness of Tax Organizer

- You understand that when you submit the Tax Organizer, it should be complete and include all the information and documentation we need to prepare your tax return. In other words, you understand that we do not accept partial submissions. If you submit a Tax Organizer and later need to make additions, subtractions, changes, updates, etc., we will bill you at our hourly rate to make those changes.
- You understand that making change to your tax return isn't always as easy as it may seem and the changes often pass through to other pages, forms, worksheets, schedules, etc., that subsequently would need to be updated which will increase the time billed for any changes.

Payment Before Filing

- You understand that we may prepare your tax return prior to receiving payment but that we will not e-file or provide you with fileable copies until payment is received in full.
- In the event payment isn't received before the filing deadline or payment is received too close to the filing deadline, you understand that your tax return may not be filed on time. In this event, you agree to hold us harmless for any consequences including late filing penalties or fees.
- You also understand that our fee is not contingent on the results of our services. Our fee is payment for the time/labor we put into preparing the return, not the results of the return/service.
- Once your return is e-filed or a fileable copy of your return is provided to you, our services end. Any future assistance will require a separate engagement for which you will be billed.
- The day we e-file or provide you with fileable copies, the 1-year limit of liability begins. Likewise, if a service is cancelled or discontinued, the 1-year limit of liability begins the day of cancellation.

Tax Liability

- In the event you think, believe or it is proven that you could have saved more on your taxes, you agree to hold us harmless. There are many different ways, strategies, risk tolerances, authorities, etc., when it comes to preparing a tax return and you understand that we do things to the best of our ability which may or may not result in the lowest tax liability.
- The tax code is massive, and we may or may not catch all inclusions, exclusion, deductions, credits, etc. If an inclusion, exclusion, deduction, credit, etc., is missed, you agree to hold us harmless. There is no way we can guarantee that we will catch everything.
- If it is determined that we could have further lowered your tax liability or an inclusion, exclusion, deduction, credit, etc., was missed, you will have to open a new engagement and request that we prepare an amendment for which you will be billed.

Representation/Resolution Attachment

Best Effort Resolution

- You understand that when you hire us to represent you or help you resolve a tax issue that we cannot guarantee a particular outcome. We will do our best to help you resolve the issue in your favor but cannot guarantee a specific outcome.
- You understand that when you hire us to represent you or help you resolve a tax issue, that gives us the authority to act as the taxpayer. While acting as you and/or your representative, we will do our best to resolve the issue in your favor, but you agree to hold us harmless in the event things are not settled in your favor.
- You understand that there is more than one way to solve tax issues, and you agree to hold us harmless if you discover that your tax issue could or should have been handled differently.
- As an enrolled practitioner (EA), we are licensed to represent you before the IRS just like CPAs and Attorneys. In the event your case rises to the level of a court, you will have to hire an attorney.
- In the event an attorney or any other professional is hired, and they need my assistance in any way, you agree to compensate us at our going hourly rate.

Resolution Turn-Around Times

- You understand that resolution or representation requests are handled on a first come first serve basis and added to our calendar where there is availability. We do not accommodate rush, skip the line, work on weekend, work after hours, etc., requests. We cannot drop everything or other clients to handle your tax issue. Most tax issues have a grace period or due date which we will determine and do our best to work within, but we will not drop everything because you are in a panic.
- You understand that resolving tax issues does not happen overnight. They take a lot of communication with the taxing authority and a lot of back and forth between us and the authority before things get resolved/settled. You agree to be patient and allow us to dictate the pace.
- You understand that while we are in the process of resolving a tax issue that penalties and interest will accrue, and you agree to hold us harmless of any accrued consequences, penalties and interest.

Disclosure of Information

- You agree to hold us harmless if, while communicating with the taxing authority, information, documentation, data, etc., gets disclosed to the taxing authority that opens further questioning and/or consequences. It isn't uncommon that while providing the taxing authority documentation or information other violations, inaccuracies, etc., are uncovered. You understand that we will do our best to prevent this from happening, but you agree to hold us harmless if our services lead to further investigation or consequences.

Pricing and Payment

- When you book a tax notice/letter resolution request, you will be required to make a nonrefundable deposit which covers our time to consult with you and contact the taxing authority for clarification (including calling the IRS). You understand that the deposit does not cover the cost of resolving the issue.
- If you decide to hire us to resolve the issue, you will be billed at an agreed upon hourly rate billed in 15-minute increments. Before we start any resolution efforts, you will be required to make payment of a retainer equal to an agreed upon number of hours (pre-paid). Once those hours are exhausted, you will be required to make an additional retainer deposit for another block of hours and so on until the issue is resolved. If the issue is resolved in a shorter amount of time than what we have on deposit/retainer, we will refund any unearned balance. Additionally, if you discontinue or cancel service before it is complete, you will not receive a final product/resolution and we do not refund any earned deposit/retainer.
- You understand that if at any time your retainer runs out and/or you do not make an additional retainer deposit, we will discontinue all efforts to resolve the issue, and your issue will go unresolved. If you stop paying, we stop working without notice.
- You also agree to reimburse us for any out-of-pocket expenses or incidentals expenses that we incurred along the way. This includes, but is not limited to, filing fees, postage fees, delivery fees, copy expenses, court costs, 3rd party platform fees, 3rd party professionals, 3rd party access/retrieval fees, etc.

- The day your issue is deemed resolved or settled; the 1-year limit of liability begins. Likewise, if a service is cancelled or discontinued, the 1-year limit of liability begins the day of cancelation.

Bookkeeping Attachment

Accuracy of Data/Information

- You understand that all the stipulations set forth in the general section of this agreement related to accuracy of data hold true here.
- You understand that all the stipulations set forth in the general section of this agreement related to final review hold true here.
- You understand that all the stipulations set forth in the general section of this agreement related to unclear tax law hold true here.
- You understand that all the stipulations set forth in the general section of this agreement related to additional filings hold true here.
- You understand that all the stipulations set for in the general section of this agreement hold true here.
- You understand that there are many ways to keep books and accounting including different chart of accounts, different interpretations of deductions, different reasons for cash vs accrual, different methods of reconciliation, etc., and every bookkeeper/accountant does things a little differently. You agree to hold us harmless in the event you believe your books should have been kept in a different manner (as it's subjective) with the exception of gross negligence.

Bookkeeping Limitations

- You understand that we provide bookkeeping services and do not provide certified GAAP accounting, audited financials, certified financial, etc. Most companies do not rise to the level of needing this type of (advanced) accounting but if you are publicly traded, require GAAP accounting, require audited financials, etc., then you will need to hire a CPA to certify your books as EAs specialize in taxation not accounting.

Bookkeeping Scope of Work

- During setup, we will determine the full scope of work which will then serve as our template, but we will update the scope of work period to period. Each period, we will work from the most recent scope of work list.
- You understand that if a task does not show up on that period's scope of work, it will not get done. It is your responsibility to double check/confirm/review the full scope of work each period.

Pricing and Payment

- If you decide to hire us to do your bookkeeping, we will require a nonrefundable deposit that covers 2 hours of us getting to know you, your business and your needs. This is a detailed intake process so that we can understand your bookkeeping requirements. It does not cover setup or any bookkeeping.
- After intake, you will be required to make payment of a retainer equal to an agreed upon number of hours (pre-paid) we think it will take to set up your books. Once those hours are exhausted, you will be required to make an additional retainer deposit for another block of hours and so on until your books are completely set up. If setup is complete in a shorter amount of time than what we have on deposit/retainer, we will refund any unearned balance. If setup is cancelled for any reason, we do not refund any earned portion of the retainer but will refund any unearned portion.
- Once your books are setup and we are ready to begin recurring bookkeeping, we will bill in arrears for the time it takes us to complete your books each period with a minimum of two hours per period.
- Invoices are due on receipt. We will not begin the next period's books until the prior period's invoice has been paid in full. If our service is discontinued for nonpayment and then reinstated, we will pick up where we left off as we cannot skip any periods. Additionally, if your service is discontinued for nonpayment, it may delay when your books are complete and/or caught up as we will have to fit you into our calendar after missing your originally/recurring scheduled bookkeeping.
- Bookkeeping consists of a lot of moving parts and actions. Once an action is taken, the 1-year limit of liability starts for that specific action. For example, if an expense was categorized, the one 1-year limit of liability for that transaction/categorization begins. Essentially, each action has its own 1-year limit of liability from the day the action was taken.

Payroll Attachment

Accuracy of Data/Information

- You understand that all the stipulations set forth in the general section of this agreement related to accuracy of data hold true here.
- You understand that all the stipulations set forth in the general section of this agreement related to final review hold true here and more specifically to the issuance of paychecks, payroll reporting (IRS, state and local W2s, W3s, 940s, 941s, 1099s, unemployment, family leave, state, local, etc., tax forms).
- You understand that all the stipulations set forth in the general section of this agreement related to unclear tax law hold true here.
- You understand that all the stipulations set forth in the general section of this agreement related to additional filings hold true here.
- You understand that all the stipulations set for in the general section of this agreement hold true here.
- You understand that there are many ways to process, track and manage payroll including different chart of accounts, different methods of reconciliation, different timeframes, etc., and every bookkeeper/payroll professional does things a little differently. You agree to hold us harmless in the event you believe your payroll should have been managed differently (as it's subjective) with the exception of gross negligence.

Payroll Frequency

- You understand that we offer monthly, bi-weekly and weekly payroll. We do not offer quarterly, semi-annual or annual payroll. The US tax system is a pay as you go system, and payroll should not be run sporadically as a CYA. Even if you have no employee earnings in a period, we should document a run of payroll and complete any required filings.
- You understand that you must plan and set aside enough money to pay all of your payroll tax as it is collected and due. You cannot co-mingle or spend money that has been earmarked for future payroll tax payments. In the event you do not have enough money to make payroll tax payments, you agree to hold us harmless for any consequences, penalties or fines.
- In the event you do not have enough money to make payroll, you agree to hold us harmless as ensuring you have enough money to make payroll is solely your responsibility.
- It will be your job to get us any timesheets, timecards, hours, wages, etc., at least 48 business hours prior to running payroll. If we do not receive the wage/earnings information at least 48 business hours prior to running payroll, your payroll may be delayed which will delay your employees payment.

Pricing and Payment

- If you decide to hire us to do your payroll, we will require a nonrefundable deposit that covers 1 hour of us getting to know you, your business and your needs. This is a detailed intake process so that we can understand your payroll requirements. It does not cover setup or any payroll runs.
- After intake, you will be required to make payment of a retainer equal to an agreed upon number of hours (pre-paid) we think it will take to set up your payroll and employees. Once those hours are exhausted, you will be required to make an additional retainer deposit for another block of hours and so on until your payroll is completely set up. If setup is complete in a shorter amount of time than what we have on deposit/retainer, we will refund any unearned balance. If your setup is cancelled for any reason, we will not refund any earned portion of the retainer but will refund the unearned portion.
- Once your payroll is set up and we are ready to begin recurring payroll, we will bill in arrears for the time it takes us to complete your payroll each period/run with a minimum of 1 hours per period/run.
- Invoices are due on receipt. We will not begin the next payroll period/run until the prior period's/run's invoice has been paid in full. If our service is discontinued for nonpayment and then reinstated, we will pick up where we left off as we cannot skip any periods/filings. Additionally, if your service is discontinued for nonpayment, it may delay when your payroll is complete and/or caught up as we will have to fit you into our calendar after missing your originally/recurring scheduled payroll.
- Payroll consists of a lot of moving parts and actions. Once an action is taken, the 1-year limit of liability starts for that specific action. For example, if a payroll is run or document filed, the one 1-year limit of liability for that

specific payroll run/filing begins. Essentially, each action has its own 1-year limit of liability from the day the action was taken.

- The day your question is answered, or request is complete, the 1-year limit of liability begins. Likewise, if a request is cancelled or discontinued, the 1-year limit of liability begins the day of cancelation.

Tax Consulting/Advice/Assistance Attachment

Advice Limit of Liability

- We do not offer casual tax advice, assistance, etc., except in very rare cases. If you would like our input on a tax matter, you must make a formal request to which we will reply with a formal researched and written response citing the applicable tax law, code or authority.
- If we provide you with formal or informal advice of any kind, you understand that it is relative to the time in which the question is asked and/or answered. Our advice is based on the information available at that time. With that said, you understand that tax law changes regularly. You understand that we will not update the advice given to you nor will we notify you of any changes once our advice is given.
- The advice that we give you is based on how your question is framed, the information you provide and our understanding of it. You understand that we will do our best to provide accurate advice, but it's possible we may give you partial, incomplete or even wrong advice if your question or the information given to us is incomplete, unclear, vague, convoluted, inaccurate, etc., or if we misunderstand the information given to us.
- When giving you formal or informal advice, you understand that we will do our best, but you agree to hold us harmless for all/any advice or guidance we give except in the case of gross negligence. You agree to this now and any time you may reach out to us in the future for advice or guidance.

Pricing and Payment

- You understand that our primary services (tax preparations, bookkeeping, payroll, etc.) do not include any additional consultation, customer service, assistance, resolution, etc., time. If you need advice or assistance after a service has been completed, you must open a new engagement for which you will be billed. We do not give free advice, guidance, assistance, etc.
- To ask a tax question, request assistance, etc., you will be required to make a deposit which will cover 30 minutes of our time to meet with you and understand your question, details, request, needs, etc. The deposit does not include the cost for us to actually answer your question. After our 30-minute consultation, we will give you an estimate on how much time it will take us to research and answer your question or assist you in your request. All answers will be provided to you in writing, in detail and cite any applicable tax law, code and/or authority.
- If you choose to hire us to answer your question, assist you in a request, etc., you will be required to make payment of a retainer equal to an agreed upon number of hours (pre-paid) we think it will take to research and formally answer your question in writing. Once those hours are exhausted, you will be required to make an additional retainer deposit for another block of hours and so on until your question/request is complete. If we answer your question/request in a shorter amount of time than what we have on deposit/retainer, we will refund any unearned balance. If your request is cancelled for any reason, we will not refund the earned portion of your retainer but will refund the unearned portion.
- Bookkeeping consists of a lot of moving parts and actions. Once an action is taken, the 1-year limit of liability starts for that specific action. For example, if an expense was categorized, the one 1-year limit of liability for that transaction/categorization begins. Essentially, each action has its own 1-year limit of liability from the day the action was taken.