



January 5, 2023

TAX ENGAGEMENT AGREEMENT

Dear Client:

This letter is to confirm and specify the terms of my engagement with you and to clarify the nature and extent of the services we will provide. This engagement between you and our firm will be governed by the terms of this letter. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements by signing this document:

Scope of Engagement We will prepare your 2022 federal Form _____, the related Kansas _____ state income tax return, and if applicable, the Kansas Homestead Refund return from information that you will furnish us. We will not prepare any tax returns except the 2022 income tax returns without your written authorization and our written consent to do so. We will rely on the completeness and accuracy of the information and representations you provide to us to prepare your returns. We will not audit or otherwise verify the data you submit, although we may ask you to clarify certain information. We will prepare the tax returns solely for filing with the Internal Revenue Service (IRS) and state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. You agree that you are not and will not be entitled to rely on any advice given to you by us unless your request for advice and our response are provided in writing. We do not provide federal estate or gift tax preparation or planning services.

Client Responsibility For Form 1040 preparation, we will furnish you with a tax organizer to guide you in gathering the information. It is your responsibility to complete the tax organizer and/or otherwise provide complete and accurate information, including worldwide income and digital currency transactions. You are responsible for providing all the information required for the preparation of complete and accurate returns. You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all the documents that provide evidence and support for reported income, credits, and deductions on your returns as required under tax law and regulations. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from disallowance of tax deductions due to inadequate documentation. You are responsible for segregating personal expenses from business expenses. You are responsible for determining your state and local tax filing obligations with any state or local tax authority, including franchise, sales, use or property taxes. It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. You may be subject to additional filing requirements for *Form 8938, Statement of Specified Foreign Assets*, and *FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)*. Failure to file required forms can result in both civil and criminal penalties, which can be significant. These are not tax returns and are not within the scope of this engagement. You are responsible for complying with filing requirements of any other country.

You have the final responsibility for the accuracy of your tax returns. We will provide you with a copy of your tax returns for review prior to electronically filing with the IRS and state and local authorities, as applicable. You will be required to verify and sign a completed Form 8879, IRS e-file Signature Authorization, before your returns can be filed electronically. You agree to review and examine all returns for accuracy and completeness prior to signing the Electronic filing authorization.

CPA Firm Responsibilities Unless otherwise noted, we will perform our services in accordance with the Statements for Tax Services issued by the American Institute of Certified Public Accountants and U.S. Dept of Treasury Circular 230. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud or other irregularities, should any exist. We will render only such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. It is our duty to perform these services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement.

Tax Planning Services This engagement does not include income tax planning services., which are available as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax saving strategies for you to consider as a possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

Government Inquiries This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request we assist you in responding to such inquiry. If you ask us to represent you, and we agree to represent you, we will confirm this in a separate agreement.

Timing of the Engagement We expect to begin the preparation of your returns upon receipt of this executed Agreement and receipt of the completed 2022 tax organizer or other comprehensive information you provide and all tax documents requested either in the organizer or by our office.

Our services will conclude upon the earlier of: (1) the filing and acceptance of your 2022 returns by the appropriate taxing authorities and mailing or delivery of non-electronically filed tax returns, (2) written notification by either party that the engagement is terminated, or (3) one year from the execution date of this letter.

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

To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this in writing. Our firm will not file these applications unless we receive either a signed copy of this engagement letter or your express written authorization to do so. In some cases, your signature may be needed on such applications prior to filing. Failure to timely file for 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.

Penalties and Interest Charges Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including, for example, failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by taxing authorities. 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, can result in the imposition of penalties and interest charges.

Professional Fees Our fee for these services will be based upon the complexity of the work to be performed and our professional time, as well as any out of pocket expenses we incur or technology charges in connection with preparing the return. Our invoices for these services are **due and payable upon presentation**, unless other arrangements are made in advance. We reserve the right to suspend or terminate work due to nonpayment. In the event that our work is suspended or terminated as a result of nonpayment, you agree that we will not be responsible for your failure to meet government and other filing deadlines or for penalties or interest that may be assessed against you resulting from your failure to meet such deadlines.

Electronic Data Communication and Storage and Use of Third Party Service Provider In the interest of facilitating our services to you, we may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. 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 data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same. You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

Entire Agreement This engagement letter encompasses the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this engagement letter must be made in writing and signed by both parties. Any claim arising out of this engagement letter shall be commenced within one year of the delivery of the work product to you, regardless of any longer period of time for commencing such claims as may be set by law. If any portion of this engagement letter is deemed invalid or unenforceable, said finding shall not invalidate the remainder of the terms set forth in this engagement letter.

We reserve the right to withdraw from the engagement without rendering services for any reason, including but not limited to, if the tax organizer or similar information provided by you is not returned fully completed or if documents requested in the organizer or by our office are not timely provided to our firm. Further, we reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter, if you disagree with our recommendations regarding tax return filing and reporting obligations, tax return positions to be taken or disclosures to be made in the returns, or if we determine professional standards require our withdrawal for any other reason.

Record Retention and Ownership At the completion of our engagement, the original source documents will be returned to you and a copy of your income tax return will be provided to you. Workpapers and other documents created by us are our property. Subject to our records retention and destruction policy, such original workpapers will remain in our control, and copies are not to be distributed without our prior written consent.

We appreciate the opportunity to be of service to you. Please date and sign this engagement letter and return it to us to acknowledge your agreement with its terms. After scanning for our files, it will be returned to you with your tax return. It is our policy to initiate services only after we receive the signed copy of this engagement letter from you.

Respectfully submitted,

ACCEPTED:

Cooper & Co. CPAs, P.A.

Date: _____