



Dear Client,

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

We will prepare your 2023 federal and residential state individual income tax returns from information furnished to us. Upon your request, we may also prepare additional state and/or local individual income tax returns. If you have a filing obligation in a state or local municipality other than those specified, you are responsible for informing us of such obligation as well as providing the applicable information. If you have an income tax filing obligation and elect to not file, you could be subject to adverse ramifications such as, but not limited to, an unlimited statute of limitations, penalties, etc.

Where required, our services include the calculation of estimate tax payments for 2024. The estimate tax payments may be based on your 2023 tax return information or your 2024 actual tax information. Additional year-end tax projection and/or planning services will be prepared upon your request.

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.

You represent that the information you supply to us is accurate and complete to the best of your knowledge. You are responsible for the information you submit to us as well as for keeping the necessary records for deductions, business expenses, auto, travel, entertainment and related expenses. We will not audit or otherwise verify the data you submit; however, we may ask for additional clarification of some information. Our work will not include any procedures designed to discover defalcations or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. You have the final responsibility for your income tax returns; therefore, you should review them carefully before you sign and file them, or provide our office with authorization to file the returns electronically on your behalf.

We prepare tax returns with the aid of tax software. Fees for our tax return preparation service will be billed upon completion of your returns at the appropriate rate for the level and value of services rendered, plus out-of-pocket expenses. Our current rates are \$85 to \$280 per hour. Fees are due and payable upon presentation of our invoice to you. A service charge of 1.5% per month may be charged to all invoices not paid within 30 days. If for any reason the account is turned over to an attorney for collection, an additional charge of 33 1/3% will be added to cover collection costs.

The return(s) may be selected for review by the various taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deductions shown on a tax return. Producing such documents is your responsibility. As such, we recommend you retain all tax records for a minimum of 7 years.

In the event of a tax examination or a notice is received, we will represent you, or respond on your behalf, upon request. However, absent an error on our part, such additional services are not included in the fees for the preparation of the tax

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