



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 2024 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 2025. The estimate tax payments may be calculated using the safe harbor method (2024 tax return information) or your 2025 estimate 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 \$95 to \$290 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 return(s). It is not uncommon for the various taxing authorities to send notices or request additional information, after returns are filed, as a result of errors on their part.

If, during our work, we discover information that affects your prior year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. Pursuant to Circular 230, we are required to advise you that any federal tax advice contained herein or in any communication resulting from this engagement is not intended or written to be used, and cannot be used, by the addressee or any taxpayer for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code for promoting, marketing, or recommending to another party any plan or arrangement addressed in the communication. Furthermore, our firm's policy is to put all tax planning advice in writing; you should not rely on any planning advice that is not reduced to writing.

Due to the high volume of tax returns prepared by our firm, you must provide the information needed to prepare the tax returns no later than April 1, 2025. Failure to do so may result in the inability to complete your returns by the original filing due dates. If we do not receive all of the necessary information to prepare complete and accurate returns, by April 1, 2025, it may become necessary to apply for an extension of time to file your tax returns. We will not file any extension requests unless, and until, we receive both an executed copy of this Agreement and your express authorization to file such request(s).

By signing this engagement letter, you are confirming that the bank account we have on file is accurate, or if it has changed, you agree to provide us with updated bank account information for direct deposit or direct debit.

We appreciate the opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call.

Respectfully,

Maria C Nosse, CPA, Anne C Zimmerman, CPA & Emily J Burkart
Zimmerman & Co, CPAs, Inc.

The foregoing is in accordance with my understanding of your engagement to provide 2024 tax services. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED BY:

| | | |
|---------------------------------|-----------------------------|-------|
| _____ | _____ | _____ |
| Taxpayer Signature | Taxpayer Email | Date |
| _____ | _____ | _____ |
| Spouse Signature, if applicable | Spouse Email, if applicable | Date |