Dear Client:

Thank you for choosing Emshwiller & Emshwiller to assist you with your 2023 personal taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2023 personal federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. A tax worksheet can be provided to help you collect the data required for your return. The tax worksheet will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services. Please note that some items such as auto expenses, travel expenses, and certain charitable contributions require contemporaneous written records to allow a deduction. You also acknowledge you have reported all income you received including barter, **crypto-currency**, 1099's, W-2's, etc. whether received in-person, in-kind, or electronically.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover. All information will be kept confidential. However, our discussions are not protected by any form of “attorney-client” privilege. Tax advice between a federally authorized tax practitioner and a client is privileged only in non-criminal matters & matters pertaining to the IRS.

Please note that any person subject to the jurisdiction of the United States having a financial interest in (or signature authority over), bank accounts, securities, or other financial accounts having aggregate value exceeding $10,000 on any given day in a foreign country, shall report such a relationship. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this 1040. Failure to disclose this information to our firm may result in penalties that our firm will not be responsible for.

Additionally, the law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our standard billing rate fees are based on the time, complexity, liability, and forms required, plus out-of-pocket expenses.This agreement covers only the preparation of your tax return and DOES NOT apply to services related to an audit of the return by a government agency, additional correspondence with a government agency, or other services that may be required after filing of your return. However, we are available to represent you. If additional services are required, a separate engagement will be executed. Our fees for such services are billed at our standard rates. **Invoices are due and payable upon presentation.** **All accounts not paid within thirty (30) days are subject to interest charges of 1.5% (18% annum).**

We will return your original records to you at the end of this engagement. Please remember to store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain copies of your records and our work papers for your engagement for seven years (three years for retaining form 8879), after which these documents will be destroyed.

We occasionally use vendors, services providers, and third-party contractors in our firm to provide clients like you the best services for which you have engaged us. Depending on the circumstances and nature of the services we are providing, we may need to share your confidential information with third-party service providers, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all services

providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your confidential information with third parties secure from unauthorized access, no completely secure systems for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, express or implied, on the security of electronic data transfers.

In connection with this engagement, we may communicate with you or others via email transmission, messages, client portal or via other online mediums. We take reasonable measures to secure your confidential information in our communication. However, as these communications can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that such communication from 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, or for the unauthorized use of failed delivery of such communication transmitted by us in connection with the performance of this engagement. In the regard you agree that we shall have no liability for any loss or damage to any person or entity resulting form the use of such communications, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

As your CPA/Tax Advisor, we collect information provided by you from your tax organizer, worksheets, documents and discussions and information that we develop as part of the engagement. We are required to keep all information about our engagement confidential so we will not make any disclosure about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client. We are committed to safekeeping your confidential information and we maintain physical electronic, and procedural safeguards to protect it.

Federal law requires this consent form be provided to you. Unless authorized by law, Emshwiller & Emshwiller cannot disclosed your tax return information to third party for the purpose other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of your signature.

With your authorization below, you confirm that you have consented to allow our firm to disclose your tax return information to such other services providers, third-party contractors etc. The information disclosed may include all information contained within, or derived from, your {Company-Personal} current or prior tax return(s), as well as information that may be contained within, or derived from, your individual current or prior tax return(s), unless you request in writing a more limited disclosure.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484 or by email at complaints@tigta.treas.gov.

We **DO NOT** automatically file a tax extension for clients. You must notify us in writing by email or fax if you wish to have us file an extension. We must receive your request for an extension by the first day of April to have it filed in a timely manner. If all required tax information is not received by April 1, 2024, an extension may be filed on your behalf. An additional fee of $25.00 will be billed to file this extension. **An extension only grants a taxpayer additional time to file the return. The extension does not grant a taxpayer additional time to pay required tax liabilities.**

Our engagement to prepare your 2023 tax returns will conclude with the delivery of the completed returns to you (if paper-filing) or your signature and our subsequent submittal of your tax return (if e-filing). **If you have not selected to e-file your returns with our office, you will be solely responsible for filing the returns with the appropriate taxing authorities.** Review all tax-return documents carefully before signing them.

From time to time, various third parties may request that we sign on your behalf, for you, some verification of income, employment, or tax filing status. Because we are engaged only to prepare your income tax return (without examination, review, audit, or verification), the state board of accountancy prohibits us from signing any such document. Any third-party request to do so is in violation of those rules. These returns are not intended to benefit or influence any third-party, either to obtain credit or for any other purpose.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us.

Thank you for the opportunity to be of service. If you have any questions, contact our office at 260-824-1826.

Sincerely,

Emshwiller & Emshwiller

Accepted By:

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Taxpayer (printed) Taxpayer (signature)

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Spouse (printed) Spouse (signature)

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Date