

2023 Annual Engagement Letter

PLEASE SIGN ON THE THIRD PAGE in order for us to begin working on your returns.

Dear Client: We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your 2023 federal form 1040 and your resident state and local income tax returns. This engagement only pertains to the 2023 income tax returns and does not include any additional returns you may be required to file with other taxing authorities including, but not limited to the Commercial Authority Tax (CAT), Unclaimed funds. **List additional returns here:** _____

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. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

It is your responsibility to provide us with all the information necessary to complete your tax returns. In that regard you state that, to the best of your knowledge and belief:

You have provided us true, correct, and complete information regarding amounts you claimed as tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts. You understand that tax authorities may examine the returns, that documentation should be retained to support the information provided to us, especially business travel and entertainment deductions, business use % of autos and other assets, barter activities, and the required documents to support all charitable contributions, and that penalties may be imposed on returns that are late, underpaid, or incorrect.

We will not audit or otherwise verify any information. We may require clarification or additional information. We are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties, or interest.

You understand that you will be charged an additional fee if we are asked to assist or represent you in a tax examination OR INQUIRY. You understand that, in the event of preparer error, you are responsible for additional tax that may be due, but our responsibility is to pay for any penalty that the IRS, state or local taxing authorities may assess, up to, but not to exceed the fee we received to prepare your tax return.

You will contact us immediately if you discover additional information that will lead to a change in your return, or if you receive any letters from the IRS, state or local taxing authorities. Our policy is to put all tax advice in writing, and that you will not rely upon any unwritten advice because it may be tentative,



incomplete, or not fully reviewed.

We will use our judgment to resolve questions in your favor where a tax law is unclear or if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. Although we are available to provide you with tax planning advice, we are not obligated to do so unless you specifically request it. In this case, you will be billed accordingly under a separate engagement. Our policy is to put all tax planning advice in writing. Therefore, you should not rely on any unwritten advice because it may be tentative and not yet fully reviewed.

The IRS has provided that an individual taxpayer and his or her spouse, if applicable, may authorize the IRS to discuss the taxpayer's tax return with the individual who signed the taxpayer's return as the return preparer. The authorization is granted by checking the "yes" box in the signature area of the tax return. By checking the "yes" box, you are granting the IRS permission to contact our firm with questions that arise during the processing of your tax return. Our firm's policy is to automatically check the "yes" box. Please note that our firm may not receive separate copies of IRS notices; therefore, you must provide our firm with copies of any notices you receive from the IRS. The authorization is valid for one year after the due date for filing the tax return.

Your returns are subject to examination by the 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 deduction shown on a return. If an examination occurs, we may represent you if you so desire; however, these additional services would be billed accordingly.

The Internal Revenue Service and the individual States mandate that we file all eligible returns electronically. Electronic filing will allow you to receive any refunds due at least three or four weeks sooner than a paper filing. **You must review and sign the form 8879 before it can be transmitted.** Once the return is accepted by the IRS, we are not responsible for the length of time it takes the IRS to process your return. Please note that many local returns must still be filed in a paper format, and it is your responsibility to mail these.

Our bill will be due and payable upon completion of these returns, and that additional services, including electronically filing your return, will not be performed until the bill for these services are paid in full. You understand that your bill will be based on our current fee schedule, which can be provided upon request.

You understand that additional fees will be charged in the event we need to amend your return due to circumstances beyond our control or missing/unknown information at the time of the original filing.

In the event we are unable to complete your tax returns before the due date, we may file for an automatic extension of time and complete your return as soon as possible. We may, at our discretion, file an extension for next year's tax return if we do not hear from you. This does not guarantee that an extension will be filed.

Please be aware that Internal Revenue Code Section 7216 now requires us to obtain your separate written

consent before disclosing individual tax return information to third parties such as banks and mortgage brokers.

Record Retention. In accordance with our firm’s current document retention policy, we will retain our work papers and your tax returns for your engagement for four years. We will provide you with a copy of the tax returns and other pertinent work papers that should be a part of your books and records. All your original records will be returned to you. After five years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may shorten the time during which our records will be available. The working papers and files of our firm are not a substitute for your original records. It is agreed and understood that in connection with the performance of this engagement by Hartlaub CPA Advisory Group that the work papers prepared by us shall remain the property of Hartlaub CPA Advisory Group.

Arbitration. In the unlikely event a dispute arises in relation to this Contract, all disputes or claims arising pursuant to this Agreement over \$3,000, including the making of this Agreement, shall be submitted to and determined by the final and binding arbitration before the American Arbitration Association (“AAA”) under the AAA’s Rules and Mediation Procedures (the “Rules”). There shall be one arbitrator appointed pursuant to the Rules, and the arbitrator shall be the final judgment. The Arbitration proceedings shall be held in West Chester, Ohio, and will be governed and enforced according to the laws of the State of Ohio. The Clients shall initiate any dispute or claim arising pursuant to this Agreement within 30 days after the occurrence of the event giving rise to the claim, or within 30 days after the Clients’ first notice of the condition giving rise to the claim.

Attorney Fees. In the unlikely event a dispute arises in relation to this Contract, the prevailing party in any litigation, arbitration, or other proceeding to enforce the rights under this Agreement will be entitled to an award of the costs of the litigation, arbitration, or proceeding, including costs, reasonable attorney’s fees, and expenses.

Governing Law. This Agreement shall be interpreted, enforced, and governed by the laws of the State of Ohio. Any Arbitration proceeding shall be held in West Chester, Butler County, Ohio unless mutually agreed otherwise.

Cancellation. In the event of a cancellation or a rescheduling 10% of the estimated job will be retained as liquidated damages. Any deposit over 10% shall be returned to the Client.

Acts of God. If the Contractor cannot perform this Agreement in whole or in part due to a fire or other casualty, acts of God or nature or terror, or other natural causes beyond the control of the parties, the Contractor will reschedule at no charge. If the Contractor cannot perform this Agreement in whole or in part due to the Contractor’s illness or injury, the Contractor will make every effort to secure a replacement contractor. In the event a replacement Contractor cannot be secured, responsibility and liability of the Contractor will be limited to the return all fees to the Clients.

We appreciate the opportunity to serve you, and look forward to a continuing, mutually satisfying relationship. Very truly yours,

Hartlaub CPA Advisory Group

The terms described in this letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party in writing.

Taxpayer Signature: _____ Please Print Name: _____ Date: _____

Spouse Signature: _____ Please Print Name: _____ Date: _____