

Intake/Interview Questionnaire

BASIC INFORMATION

Client Information	TAXPAYER	SPOUSE	
First Name & Middle Initial			
Last Name			
Phone Number			
Social Security Number			
Email Address			
Date of Birth			
Occupation			
Street Address			
Apartment #		City	
State		Zip	
School District		Township	

Taxpayer Driver's License Info – Can be left blank if we have them on file and not expired

License #		Issue Date:	
State		Expiration Date:	

Spouse Driver's License Info:

License #		Issue Date:	
State		Expiration Date:	

Dependents for 2024 – You can leave DOB & SS# blank, if we have them on file.

Full Name (First MI Last)	Date of Birth	SS#	Relation to You	# of Months In your Home during 2024	College Student in 2024 (Y/N)	Did you provide more than 50% of their support in 2024? Y/N

Bank Information for Direct Deposit

Name of financial institution	
Routing #	
Account #	
Checking or Savings?	

YES	NO	GENERAL INFORMATION <i>If yes, provide details.</i>
		We are required to efile this tax return. Would you like to opt out of efilng for a FEE?
		Did your marital or filing status change during the year? Provide details with date of change
		Were You legally married as of 12/31/2024?
		If NO, are you claiming a dependent who is related to you?
		Did your address change during the year? Provide date you moved
		Did your driver's license information change within the last year? Provide update above
		Did your bank account information change within the last year? Provide new bank information above.

IF ANY OF THE FOLLOWING ITEMS PERTAIN TO YOU OR YOUR SPOUSE IN 2024, PLEASE CHECK THE APPROPRIATE BOX AND PROVIDE ADDITIONAL INFORMATION IF NECESSARY.

YES	NO	GENERAL INFORMATION <i>If yes, provide details.</i>
		Did you have any changes in dependents (i.e., a new child, a child turned 19 who is not a full-time student or a child turned 24)? Provide details on page 1 under dependents
		Did you have health care coverage through the marketplace exchange in 2024? (Forms 1095-A)
		Did anyone in your tax household receive an IRS Identity Protection Pin? Provide IRS letter with PIN #.
YES	NO	INCOME INFORMATION <i>If yes, provide details or copies of the applicable form listed below.</i>
		Did you receive wages? (Forms W-2)
		Did you receive interest or dividend income? (Forms 1099-INT or 1099-DIV)
		Did you rollover retirement funds or receive a retirement distribution? (Forms 1099)
		Did you receive social security benefits? (Forms SSA-1099)
		Did you receive unemployment benefits? (Forms 1099-G)
		Did you sell stocks, bonds or other investment property? (Forms 1099-B)
		Did you buy or sell real estate? (Closing disclosure, formerly known as the HUD-1, and/or Forms 1099-S)
		Did you have any debts canceled or forgiven? (Forms 1099-C)
		Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? (Forms 1099-Q)
		Did you receive a distribution or contribute to a Health Savings Account (HSA)? (Forms 1099-SA)
		Did you receive any disability income? Provide details
		Did you have any foreign income or pay any foreign taxes? Provide details
		Did you have gambling winnings? Please provide W-2G and any gambling losses in 2024
YES	NO	DEDUCTION INFORMATION
		Did you pay college education tuition and fees? (Form 1098-T)
		Did you pay student loan interest? (Forms 1098-E) If so, how much?
		Did you pay after-tax or self-employed health insurance premiums? If so, how much?
		Did you incur major medical, vision, dental or prescription drug costs? Summarize expenses below
		Did you pay real estate taxes? (County tax bills) If so, how much?
		Did you pay sales tax on major purchases, such as autos, boats, etc? (Purchase document)
		Did you contribute money to a 529 plan in 2024? (Provide amount & beneficiary Name & SSN)
		Did you pay mortgage interest or interest on a home equity line of credit? (Form 1098 and details of what the funds were used for)
		Did you refinance a mortgage? (Closing disclosure, formerly known as the HUD-1, and term of the loan)
		Did you make cash charitable contributions? (Copies of any giving statements) If so, how much?
		Did you make non-cash charitable contributions? If the total amount donated is greater than \$500, provide the date of each contribution and the fair market value.
		Did you pay child and dependent care costs? (Copy of the year-end statement from the provider [including the name, address and the social security number or the employer identification number of the provider]) If so, how much?
		Did you make a contribution to an individual or self-employed retirement account (outside of your employer's plan) If yes, please fill in table below

Retirement Plan Contributions

Taxpayer

Spouse

Traditional IRA Contributions made for 2024

Roth IRA contributions made for 2024

SEP, Keogh, Solo 401(K) or SIMPLE Contributions for 2024

YES	NO	MISCELLANEOUS INFORMATION <i>If so, please provide details.</i>
		Did you trade cryptocurrency in 2024? Please provide Forms 1099-B or details
		Did you receive, sell, send, exchange or otherwise acquire any financial interest in virtual currency?
		Did you earn income or pay taxes in another country?
		Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
		Did you or your spouse make any gifts to an individual that total more than \$18,000, or any gifts to a trust?
		Did you qualify last year for the Property Tax or Rent Rebate? If yes, please provide a receipted copy of your spring and fall tax bills or provide your monthly rent _____.
		Do you live or work in the City of York? Please circle which one
		Were you required to purchase items related to your W-2 employment and not reimbursed by your employer? (ie. Union dues, mileage, tools, Professional Dues) If yes, please provide details in your packet
YES	NO	ENERGY TAX CREDITS <i>If so, please provide details.</i>
		Did you make solar, wind, geothermal or fuel cell energy efficiency improvements to your primary residence in 2024? (Copy of the receipt and a description of the improvements)
		Did you purchase a new or previously owned vehicle in 2024 that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer even if you received the credit when purchased at the dealer. (Copy of the receipt and a description of the improvements)
		Did you purchase and install qualified energy efficient insulation, doors, windows, furnace, heat pump for your primary residence in 2024? (Copy of the receipt and a description of the improvements)
YES	NO	ESTIMATED TAXES
		Did you make any 2024 estimated tax payments? Provide amounts and dates paid below
		If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax (instead of being refunded)?
		Do you expect your 2025 taxable income and withholding to be significantly different from 2024 (If yes, provide details)

	Date Paid	FEDERAL	STATE	LOCAL
1 st QTR				
2 nd QTR				
3 rd QTR				
4 th QTR				

YES	NO	BUSINESS/RENTAL INFORMATION <i>If YES, Provide details or copies of the applicable form listed below.</i>
		Do you have, did you start, or did you acquire an interest in an entity? (partnership, LLC, S Corp or trust?) (Schedule K-1)
		Do you have or did you start a sole proprietorship business (other than partnership or corp)? (SEE Business Income Organizer)
		Do you have or did you purchase a rental property and/or royalty income ? (SEE Rental & Royalty Income Organizer) Please provide # of days used personally for vacation rental properties.
		Was an area of your home used regularly <u>and</u> exclusively for business? (SEE Business Use of Home Organizer)
		If you answered YES to any of the 3 questions above please see corresponding organizer on our website (or ask front desk) and complete.

Tax Credits & Notes

YES	NO	Child Tax Credit- If you have a dependent under age 17 as of 12/31/24, please answer the following questions:
		Did the child live with you for more than half of 2024?
		Is the child your son or daughter?
		Is your dependent a US citizen, national or resident of the US?
		Can anyone else claim the child as their dependent?
		Have you permitted someone else to claim this child for 2024? If someone else permitted you to claim the child, please attach Form 8332.
		Did the child provide over half of his or her own support during 2024?
		Can you be claimed as a dependent on someone else's federal tax return in 2024?
YES	NO	If you or your dependent attended college in 2024, please answer the following questions:
		Did you or your dependent student pay an qualified educational expenses in 2024?
		Did you provide the 1098-T from the college/university? This form is required
		Were any of the educational expenses shown on the 1098-T reimbursed to you through a scholarship, grant, VA benefit or employer assistance? If yes, how much:
		Did the student withdraw from classes in 2024 and receive a full refund?
		How many years have the American Opportunity Tax Credit been claimed for this student?
YES	NO	If you are not married as of 12/31/24 and claiming a related dependent, please answer the following:
		Please confirm marital status as one of the following: Please circle one that is applicable <div style="display: flex; justify-content: space-around;"> Never married Widowed </div> <div style="display: flex; justify-content: space-around;"> Divorced/Separated Married, but lived apart for the last 6 months of 2024 </div>
		If separated or divorced, do you have supporting documentation (divorce decree or separation agreement)?
		If married but living apart for the last 6 months of 2024, do you have any documents to verify that you have provided more than half of the cost of your home? (i.e. Lease agreement, utility bill, letter from social services)?
YES	NO	Please answer if you have qualified in the past for Earned Income Credit (or have income under \$50k)
		Do you receive any non-taxable support or income? (i.e. family support, food stamps, housing or childcare assistance, Medicaid) Please circle any that are applicable
		Are you self-employed? (received any 1099-NEC or 1099-MISC and maintain separate bank accounts for personal & business) Please circle any that are applicable
		Do you have documentation to show that your child lived with you for more than half the year? (school records, medical records, or daycare records)? Please circle one
		Were either you or your spouse a nonresident alien for any part of 2024?
		Was your primary residence in the United States for more than half of 2024?

Additional Details (optional):
Thank you for completing the Individual Questionnaire for Tax Year 2024 Please return this completed questionnaire along <u>with</u> the rest of your supporting tax documentation to our office.

WENDY ERDENBRACK

CERTIFIED PUBLIC ACCOUNTANT

2756-C South Queen Street, Dallastown PA 17313

Telephone (717) 244-1217 FAX (717) 244-4049

Dear Client,

Wendy Erdenbrack, CPA (“firm,” “we,” “us,” or “our”) is pleased to provide client (“you” or “your”) with the professional services described below. This letter, and the *Terms and Conditions Addendum* (available if requested) and any other attachments incorporated herein (collectively, “Agreement”), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

Engagement Objective and Scope

We will prepare the following federal and state tax returns for the year ended December 31, 2024:

- Form 1040, US Individual Income Tax Return and the applicable related schedules and forms
- Form PA-40, Pennsylvania Income Tax Return and the applicable related schedules and forms
- Pennsylvania taxpayer annual local earned income tax return, if required
- If applicable, any additional state returns as requested by client or determined required by us while preparing your 2024 income tax return

We will not prepare any tax returns other than those identified above, without your written request, and our written consent to do so. We will rely upon the completeness and accuracy of the information and representations you provide to us to prepare your tax returns. We will not prepare financial statements or perform valuations of any kind. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above-referenced tax returns solely to assist you with your tax filing obligations with the Internal Revenue Service (“IRS”) and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, including any entity or investment which may seek to evaluate your creditworthiness or financial strength. You agree to indemnify and hold us harmless from any and all claims arising from the use of the tax returns for any purpose other than complying with your tax filing obligations regardless of the nature of the claim, excepting claims arising from our gross negligence or intentional wrongful acts.

Our engagement does not include any procedures designed to detect errors, fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

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. (**New requirement if you are a registered business.**) 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.

We appreciate the opportunity to be of service to our client. Please date and execute this Agreement and return it to us to acknowledge your acceptance. **We will not initiate services until we receive the executed Agreement.**

Very truly yours,

Wendy Erdenbrack, CPA

ACCEPTED AND AGREED TO THE TERMS AND CONDITIONS SET FORTH IN THIS AGREEMENT:

Taxpayer’s Name (Printed)

Taxpayer’s Signature

Date

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

CPA Firm Responsibilities

It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a “reasonable tax return preparer” shall be based upon the following pronouncements:

- the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”);
- U.S. Treasury Department Circular 230 (“Circular 230”); and
- the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, “the Code”).

As tax return preparers, these pronouncements also prohibit us from signing a tax return unless we have a reasonable belief that there is substantial authority for tax positions taken on the tax return, or we have a reasonable basis for tax return positions taken on the return which are disclosed as required by the Code. If you request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax, we will be unable to proceed. If you are unwilling to disclose a position where required or we conclude that your failure to disclose does not permit us to sign your tax return, we will be unable to proceed.

It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow with dependent child) as reflected in your income tax returns for last year, unless changes noted on the 2024 Intake Questionnaire. ***If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.***

Wendy Erdenbrack, CPA will not make any management decisions or perform management functions on your behalf.

Arguable positions

If there are conflicting interpretations of tax law, or if tax law is unclear, we will explain the possible positions that may be taken in order for us to sign your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials and our professional standards. Tax reference materials include, but are not limited to, the Code, Revenue Rulings, Revenue Procedures, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees you may incur, to respond to the tax authority.

Confidentiality for filers of joint tax returns

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that any tax return information, including supporting documents provided to us, used in the preparation of your joint return, and any communications made to us by either of you in connection with the preparation of your joint return, may ultimately be shared with either spouse, without prior consent of the other.

Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. In the event we conclude that such services are necessary to prepare your tax returns, we will advise you before services are performed and bill you for the required services. These services will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

Tax planning services

Our engagement does not include tax advice which would impact future tax years. However, we may communicate potential tax strategies to you, and you may ask high-level questions of us. It is your responsibility to communicate to us, in writing, any interest in pursuing a tax strategy identified, or if you require more than a cursory response to your question. If we determine that assisting

you with the implementation of any proposed tax strategy, or responding to your question requires additional research, analysis, discussion, or documentation, we will confirm our understanding with you in writing prior to proceeding.

We shall not be liable for any forgone tax or other benefits if you fail to advise us of your desire to investigate or pursue any tax strategy communicated to or by us. Any tax advice described in this paragraph and provided to you shall be governed by this Agreement and billed at our standard hourly rates.

Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If you are contacted by a tax authority, either for an examination or other inquiry, you may request our assistance in responding.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. You consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

Third party requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

Divorce and separation events

In the event that you elect to file joint tax returns, you will ***both*** be required to sign engagement letters and *IRS e-file Signature Authorization* prior to the filing of the returns.

Tax advice

Any advice we may provide is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the applicable guidance contained in the SSTs.

Aggressive tax strategies

Certain tax positions or strategies, while not currently identified as a reportable transaction by the IRS, may ultimately be determined to be so in the future. Consequently, you agree to advise us of any transaction you enter into that entitles you to disproportionate tax benefits (deductions, credits, or refunds), that generates significant income deferral or non-recognition, or that generates significant tax losses without corresponding cash impacts ("aggressive tax strategy"). If you fail to timely notify us, in writing, of any aggressive tax strategy you have entered into, you will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees.

Client Responsibilities

You acknowledge and agree that your failure to comply with the responsibilities enumerated in this section may result in economic or other loss to you, such as disallowance of tax deductions or credits claimed, additional tax, penalties or interest assessed against you, or loss of administrative rights. You agree to accept responsibility for any consequences of your failure to fulfill your responsibilities.

We will provide you with an income tax intake form to help you compile and document the information necessary to prepare your income tax returns. You are responsible for fully and accurately completing the income tax intake form, including any activities in which you engage outside of the U.S. or your home state.

Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our records are not a substitute for yours. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any examination or inquiry by tax authorities. You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of tax deductions due to inadequate documentation.

Gift tax returns

The preparation of gift tax returns is not within the scope of this engagement. The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2024, is \$17,000 per

taxpayer. You are responsible for informing us if you have made any transfer of value for which you did not receive full consideration, such as, but not limited to, those made in trust, forgiveness of debt, or the use of property for which no or below-market rent was charged.

Personal expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by documentation and records required by the IRS and other tax authorities.

State and local filing obligations

You are responsible for fulfilling your filing obligations with any state or local tax authorities, including but not limited to, income, franchise, sales, use, and property taxes or abandoned and unclaimed property. The preparation of any state or local tax return not listed above is not within the scope of our engagement. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you. You will be responsible for tax due and penalties associated with the failure to file or untimely filing of any form for which we were not engaged to prepare.

U.S. filing obligations related to foreign investments and activities

U.S. citizens and residents generally must report income and activities related to both domestic and foreign assets (worldwide income). You are responsible for fulfilling your filing obligations related to foreign activity where required. U.S. reporting requirements related to foreign activity are very complex. **Contact us immediately** if you have:

- Ownership of, investment in, or officer responsibilities for a corporation, partnership, or other business entity formed under the laws of another country;
- Fiduciary, grantor, or beneficiary relationships in connection with an entity formed under the laws of another country;
- Ownership of, signature authority over, or control over any financial account held in a financial institution located in another country;
- Citizenship or government-approved employment/visa status with a country other than the U.S. (including anyone in your immediate household, or your parents who live outside the U.S.);
- Transferred property, including cash, offshore either directly or through the purchase of or investment in an entity formed under the laws of another country;
- Received or have legally-recognizable rights to receive property, including cash, from a trust, business, or investment formed under the laws of another country or individual residing in another country;
- Conducted business with any entity or person physically located in another country, regardless of whether such business is for-profit, not for-profit, or informal/irregular;
- Received property, including cash, or income from a source outside of the U.S. which is not reported on a brokerage statement (such as a 1099-B or similar report); or
- Any other activity or economic arrangement which takes place outside of the U.S.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR"). The FBAR is not a tax return and its preparation is not within the scope of this engagement.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for tax due, penalties, and interest associated with the failure to file or untimely filing of any of these forms.

Foreign filing obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

Digital assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

Ultimate responsibility

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to review and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization forms before your returns can be filed electronically. For joint returns, both spouses must sign the e-file authorization in order to ensure its validity. We shall not be liable for any penalties or interest resulting from your failure to timely sign and return Form 8879 or state equivalents. **We will not file an extension on your behalf if you fail to timely sign and return Form 8879 or state equivalents.**

If we are unable to file your return(s) electronically, we will deliver to you a paper copy suitable for mailing to the taxing authorities. Once delivered to you, you bear full responsibility for reviewing the paper returns for accuracy, and either signing and timely filing them, along with any payments due, or notifying us of any issue which may need to be addressed prior to filing.

You have final responsibility for the payment of your taxes in whatever amount ultimately determined. If you choose, you may opt to have funds automatically withdrawn from a designated account and transmitted when your tax return is electronically filed. We will not transmit partial payments. It is your responsibility to provide us with correct account and routing numbers, to review this information for accuracy prior to submission of your return, and to ensure that sufficient funds are available at the time of payment. We shall have no liability for any tax due, penalties, interest, or overdraft charges which may result from your failure to ensure sufficient funds are available at the time of payment.

Once your return is complete (e-file acceptance or provision of a paper copy to you), we shall have no obligation to update your returns for subsequent legislative or administrative changes or future judicial interpretations under this Agreement.

Timing of the Engagement

We expect to begin our services upon receipt of this executed Agreement, the completed 2024 income tax intake form and all documents requested either in the intake form or by our office.

Our services will conclude:

- on the later of:
 - the latest date of electronic acceptance of your 2024 tax returns by the relevant tax authority *or*
 - the date we deliver the paper or electronic copy of your returns to you
- upon written notification by either party that the Agreement is terminated; or
- one (1) year from the execution date of this Agreement, whichever comes first.

Extensions of Time to File Tax Returns

The original filing due dates for your tax returns are April 15, 2025, for federal and state. **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 Friday, April 5, 2025. Failure to do so may result in the inability to complete your returns by the original filing due dates.**

It may become necessary to apply for an extension of the filing due dates if there are unresolved 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 limit your ability to make certain elections, extend the time available for a government agency to undertake an examination of your return and/or extend the statute of limitations to file a legal action. If we apply for an extension of time to file because you have not provided us all of the information needed to prepare the tax returns by the original due date, you agree to hold our firm harmless

from any consequences arising from any election waived. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

If you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, we will not file these applications unless and until we receive both an executed copy of this Agreement and your express written authorization to file for an extension. In some cases, your signature may be required on such applications prior to filing. Failure to timely request 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 tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You will be responsible for the payment of any additional tax, penalties, and interest charges imposed by tax authorities.

Professional Fee

Our professional fee is based upon the complexity of the expected work to be performed, our professional time and out-of-pocket expenses. Circumstances may arise that impact our estimated fee such as, but not limited to, issues encountered with the timely delivery, availability, quality, or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time in order to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.