ENGAGEMENT AGREEMENT

Acceptance by client constitutes a mutual understanding and agreement with all terms & engagement of Hellman & Associates, LLC (the "Firm" or "EA")
Work will not begin without signed Agreement on file

CLIENT NAME(S): ____

This Engagement Agreement ("Agreement") sets forth the terms and conditions under which Hellman & Associates, LLC d/b/a Tax Prep Tech (the "Firm" or "EA") will provide tax return preparation services to the undersigned client(s) ("Client"). This Agreement applies only to the individuals or entities specifically named herein. Related entities or third parties not expressly listed are not included in this engagement unless separately agreed upon in writing.

Each tax return preparation engagement—whether for individual income tax, corporate income tax, partnership income tax, estate tax, estate income tax, gift tax, or sales tax—is considered a separate and distinct engagement. Accordingly, each return is subject to its own scope of work and corresponding fee, based on the complexity, time, and professional judgment required. This Agreement does not cover additional services such as penalty abatements, information returns, or tax authority representation, which may require a separate engagement.

This Agreement also serves as the primary and controlling agreement between the Firm and Client. From time to time, the Firm may offer or perform additional services—such as bookkeeping, tax planning, audit representation, or monthly advisory services—under separate Addendum Agreements or limited-purpose contracts.

Each Addendum Agreement is intended to supplement and incorporate the terms of this master Agreement. All legal provisions—including but not limited to limitations of liability, confidentiality, document retention, dispute resolution, and billing policies—shall apply in full to each Addendum Agreement unless expressly stated otherwise therein. In the event of a direct conflict between this Agreement and an Addendum Agreement, the terms of this Agreement shall govern, except where the Addendum explicitly overrides specific terms.

SUPPORTING DATA
Client states that Client has the necessary documents and records to support the deductions claimed on Client's tax return and will provide all requested information in a timely manner. Client may use the provided tax organizer (or other format) to provide all information requested and answer all questions asked in a clear and legible format. EA recommends that Client complete the tax organizer as it contains essential due diligence questions and EA uses Client's responses to accurately complete Client's return. It is Client's responsibility to disclose all of the information within the organizer. Anything left blank will be considered not applicable. Client is responsible for ensuring that the information provided to EA is accurate, complete, and supported by appropriate records. Client is advised that the law imposes a penalty for substantial understatement of the tax liability and that tax authorities regularly question whether any cash or bartering transactions have transpired. Close scrutiny of expenditures, including but not limited to travel and entertainment expenses, business use of vehicle and cell phones, as well as charitable donations is common. EA must provide full disclosure to tax authorities should estimates or reconstructed data be entered on the return. Client should keep all documents, canceled checks and other data that support reported income and deductions. These may be necessary to prove accuracy and completeness of the returns to a taxing authority. EA's work will not include any procedures to discover defalcations or other irregularities. The only analysis work EA will do is that which is necessary for preparation of Client's income tax returns. EA must use judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, EA will apply the "more likely than not" reliance standard to resolve such issues. Client agrees to honor EA's decisions regarding the need to make protective disclosures on Client's returns. Penalties of as much as $100,000 can be imposed on Client for failing to disclose participation in "reportable transactions;" that is, certain arrangement the IRS has identified as potentially abusive. EA will insist that all such transactions be properly disclosed. Client is wholly responsible for the accuracy of Client's return, so please review everything closely.

FOREIGN (& CRYPTOCURRENCY, NFT, DIGITAL ASSETS) ACTIVITIES
Client is hereby advised that Client is responsible for reporting all foreign activities. By signing this Agreement, Client acknowledges Client's obligation to inform EA if Client has income from foreign sources, has signatory authority over foreign accounts, owns foreign financial assets or trusts, invests in foreign retirement plans or has made transactions in digital assets (including cryptocurrency & NFTs). It is the responsibility of the Client to determine their basis in digital assets. NOTE: Penalty for failure to comply can be punitive.

DEADLINES
In most cases, individual income tax returns are due by April 15. Entities may be subject to other deadlines (e.g., March 15 for calendar-year corporations and partnerships), but all clients—regardless of entity type—are subject to our internal 45-calendar-day submission policy. To ensure timely filing, all documents must be submitted at least 45 days prior to any applicable filing deadline. The following deadlines apply: Corporations and Partnerships filing by 03/15 → Submit by 02/01, Individuals filing by 04/15 → Submit by 03/01, Corporations and Partnerships on extension filing by 09/15 → Submit by 08/01, Individuals on extension filing by 10/15 → Submit by 09/01. Tax returns are prepared on a first come, first serve basis. Submissions received after the deadlines listed above may result in the return being placed on extension, or in some cases, filed late. This applies even if initial documents were submitted earlier but were incomplete, disorganized, or otherwise insufficient for completion. Due to high demand and our limited availability, offers of engagement are valid for seven (7) days from the date of issuance. To secure your place in our preparation queue, your signed engagement agreement must be received within that window. Failure to do so may result in forfeiting your slot. We strongly recommend early submission and proactive communication. Clients seeking expedited service must notify us at the time of document submission. Additional fees will apply based on complexity and turnaround time and are at the full discretion of EA. To complete the tax preparation process, Client must pay any outstanding tax preparation fees. Once payment is received, EA will issue all required e-file authorization forms, which Client must sign and return to allow EA to file on Client's behalf. Digital copies of returns requiring paper filing will be provided; printed and mailed copies are available upon request for an additional printing and postage fee.

TIMELINESS
We expect to meet your due dates and require that you meet ours. We can no longer accept documents without advance notice and prearrangement. Submission deadlines must be respected to ensure quality, accuracy, and timeliness. Client agrees to deliver all tax documentation and supporting materials in a timely, organized manner and acknowledges that delays caused by the Client's inaction, lack of cooperation, or failure to respond will not be the responsibility of EA. EA does not send reminders for missing items. If Client fails to respond to document requests or communications, EA may remove the return from the preparation queue. All documents are required at least 45 days before any filing deadline, and returns may be extended or filed late if deadlines are missed. If Client provides data more than 10 days after EA's initial request, a $150 surcharge may be assessed. EA also reserves the right to terminate the engagement without further notice in cases of non-cooperation, delayed submissions, or failure to respond. EA gives priority to clients who submit timely and complete documentation and maintain open, responsive communication throughout the process.

EXTENSIONS
Extensions are filed only for current clients who have signed a valid engagement agreement. If EA has not received all required documentation for an individual income tax return by March 1st, EA may file an extension for a $150 processing fee, provided the Client supplies written authorization and a good faith estimate of the expected tax liability. For business entities, estates, and trusts, all tax documentation must be submitted at least 45 calendar days prior to the applicable filing deadline. If Client anticipates needing an extension, Client must inform EA in writing no fewer than 45 days before the relevant deadline. Rush processing fees may apply to last-minute extension requests. EA reserves the right to automatically place a return on extension at EA's discretion if the return cannot be completed due to incomplete or disorganized documentation, outstanding document requests, or missed internal deadlines. Should Client find these policies unacceptable, EA respectfully encourages the Client to engage another firm that better aligns with Client's expectations. An extension only extends the time to file, not the time to pay. The IRS (and state authorities) may impose penalties and interest for late payments, even if a timely extension is filed. It is the Client's responsibility to make an estimated tax payment if tax is due and was not covered by prior withholding or estimated payments. Client must sign Form 8878 to authorize electronic funds withdrawal for any federal balance due (state forms may vary). EA is not liable for penalties or interest resulting from inadequate withholding, failure to

make timely estimated payments, or late payment of balances due. If assistance is needed with calculating estimated payments, EA can provide that service for an additional fee, but requests must be made no later than April 1st to allow adequate time for review and computation.

SUBMISSION OF TAX RETURN DOCUMENTS
EA is a fully virtual tax office and does not offer in-person appointments or accept on-site document drop-offs. All tax return documents must be submitted by mail, fax, or electronically through our secure document portal (Verifyle). For your security and our compliance protocols do not transmit tax documents or ask tax-related questions via email or SMS text message. Do not send documents as photos (e.g., JPEG, HEIC, PNG). Instead, use free smartphone apps such as Adobe Scan or CamScanner, which are available in both Android and iOS app stores, to generate PDFs. Acceptable digital formats are PDF or Excel. EA charges a document processing fee to convert photos to PDF format only if the images are legible and suitable for conversion. EA will not open links or ZIP attachments, due to the elevated risk of cyber threats against tax firms. To streamline processing and reduce the risk of omission or misplacement, all tax documents should be submitted at one time, and preferably using one method of delivery, with Verifyle being the preferred and most secure method. If you discover additional documents after your initial submission, please contact our office immediately before EA finalizes your return. If documents are received after finalization, your return will be subject to a Recalculation Fee. Any subsequent document submissions should be made in the same format and through the same delivery method as your original submission.

ADDITIONAL FORMS & TAXES
Client acknowledges that they may be subject to additional tax filing and reporting requirements beyond the scope of the primary tax return engagement. These may include, but are not limited to prior-year or amended returns, payroll tax filings, 1099 reporting, local or municipal business tax filings, sales and use tax returns, and foreign account disclosures and international tax reporting. If requested, EA may assist with the preparation of such forms for additional fees, which will be determined based on the complexity and scope of the work. However, Client remains solely responsible for identifying and disclosing their filing obligations, maintaining accurate and up-to-date financial records as required, and ensuring timely submission and payment of all applicable taxes. Please note that local and municipal business tax filings often require gross receipts calculations based on current financials and may have unique deadlines and compliance rules that differ from federal or state tax filings. We provide bookkeeping services under separate agreements.

COURTESY NOTIFICATION
Client is under no obligation to engage EA for tax services on a recurring basis. However, annual tax filing obligations may still apply, and EA encourages Clients to proactively manage their tax compliance. If Client chooses to discontinue services or engage another practitioner, Client must notify EA in writing. Absent such notification, EA may, as a courtesy and at its discretion, file extensions on Client's behalf without further confirmation in an effort to preserve filing deadlines. EA will not be held responsible for any consequences resulting from Client's failure to provide timely notice of disengagement. To avoid unnecessary filings, delays, or confusion, Client is strongly encouraged to inform EA promptly if they do not wish to continue services in a given year.

CLIENT REVIEW
Client is wholly responsible for the accuracy and completeness of the information reported on their tax return. After careful review, Client must either sign and mail the completed return(s) to the appropriate tax authorities, or authorize EA to file the return electronically on Client's behalf. If filing electronically, Client authorizes EA to generate and use an e-filing PIN unless otherwise stated in a written request. By signing the electronic filing authorization form (e.g., IRS Form 8879 or state equivalent), Client affirms approval of the final tax return, including all elections made (e.g., Married Filing Jointly), any scheduled refunds or balance-due payment authorizations, and consent for EA to transmit the return. In order to ensure timely electronic filing, Client agrees to return a signed electronic filing authorization form to EA no later than forty-eight (48) hours before the statutory filing deadline. If the signed form is not received and in EA's custody by that time, EA will not be responsible for electronically transmitting the return by the deadline. In such cases, it will be the Client's sole responsibility to file their return timely, and EA will bear no liability for late filing penalties or interest. Once authorization is provided, EA is not responsible for any changes, omissions, or revisions made to the return unless a separate revision engagement is agreed upon. NOTE: Client remains responsible for any and all penalties and interest, regardless of whether the return is self-filed or electronically filed by EA.

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TAX PAYMENTS
Client is solely responsible for ensuring that all tax payments are made accurately, timely, and in full. This includes any associated penalties and interest that may result from late, missed, or incorrectly submitted payments. As a courtesy—and only with explicit written authorization—EA may assist in transmitting banking information provided by the Client to the appropriate taxing authority for the purpose of processing tax payments. This may include the scheduling of estimated tax payments when specifically requested and authorized by the Client. Clients always retain the option to make payments directly and are encouraged to do so if they prefer greater control and oversight. Client expressly acknowledges and agrees that EA will only transmit payment instructions after receiving written authorization from the Client. EA does not process tax payments directly and does not verify whether a payment has been successfully withdrawn, received, or credited by the taxing authority. EA has no control over the internal systems or timelines of the IRS, state agencies, or financial institutions. EA is not liable for missed or delayed payments, penalties, or additional charges resulting from errors or omissions in the information provided by the Client, technology malfunctions, transmission failures, or third-party software issues; or processing delays or errors by banks, payment processors, or tax authorities. EA does not receive confirmation from tax agencies or financial institutions regarding the success of payment processing and does not have access to Client bank records or payment verification systems. Accordingly, it is entirely the Client's responsibility to confirm that each payment has been submitted successfully, verify that funds were properly withdrawn from their account, and ensure the payment was credited to their tax account by the relevant authority. Clients should retain confirmation numbers, bank transaction records, and payment acknowledgments from tax agencies as proof of payment.

TAX NOTICES
EA will provide limited support for responding to tax notices received from federal, state, or local tax authorities. Certain notices—particularly those requiring correspondence, research, or representation—may require a separate engagement agreement and additional fees. Client is responsible for retaining all original notices and correspondence from taxing authorities. EA does not retain original documents and cannot guarantee access to prior communications unless previously provided by Client. If Client wishes to have EA formally represent them before a taxing authority, additional authorization forms (e.g., IRS Form 2848 or FTB POA), as well as separate fees and expenses, will apply. See the applicable Representation Agreement for more details. In lieu of signing Form FTB 743 or NYS TR-2000, Client hereby authorizes EA to maintain view-only access to all information available through the CA Franchise Tax Board (FTB), NYS Department of Taxation and Finance, or other applicable state tax agency portals that is associated with Client's taxpayer ID. This authorization shall remain in effect until revoked by the Client in writing.

COMMUNICATIONS
The primary method of communication between Client and EA will be electronic correspondence (e.g., email, secure portal messaging). Client is responsible for keeping their contact information, including email address, current with EA at all times. Any communication sent to Client's last-known e-mail address on file shall be deemed delivered, regardless of whether the Client opens, reads, or acknowledges receipt of the message. To promote efficient and timely communication, Client is encouraged to acknowledge all emails—even with a simple reply such as "Got it" or "Thank you"—so that EA can confirm receipt and proceed accordingly. EA is not responsible for delays or miscommunications resulting from Client's failure to monitor or respond to electronic messages.

PAYMENT TERMS
Upon submission of tax data to EA, Client agrees to prepay the applicable tax preparation fee. EA's fees are due in full, regardless of whether Client ultimately chooses to file the return as prepared. Accepted payment methods include cash, check, credit card, Zelle, Venmo, and PayPal™. By providing credit card information, Client agrees to resolve any billing disputes without initiating chargebacks, acknowledging that this agreement constitutes a binding commitment to the terms of service and payment outlined herein. If any balance remains unpaid after 10 calendar days, a monthly penalty will accrue based on an annual percentage rate (APR) of 6%, with a minimum penalty of $25. No additional services will be provided by EA until the outstanding balance is paid in full. All prepaid deposits are non-refundable once the preparation process has begun, and all fees paid are non-refundable. Either party may cancel this agreement by providing 10 calendar days written notice. If services are canceled during the engagement period, the total amount for work completed to date, less any advance payments, will be due and payable immediately. EA reserves the right to pursue legal action to recover unpaid fees. Any costs incurred in the collection process, including legal fees, will be added to Client's outstanding balance. Client acknowledges that confidential tax information may be shared with third parties as necessary for the purpose of collecting payment. A $40 fee will apply for any check returned for non-payment. A $50 missed appointment penalty will be charged for any scheduled appointment not canceled with at least 24 hours' notice.

DOCUMENT RETENTION
EA will retain the final work product for a period of five (5) years from the date of completion. After this retention period, all documents will be destroyed without further notice to Client. EA is not responsible for loss due to physical deterioration, catastrophic events, or other circumstances beyond EA's control that may shorten the retention period. Client understands and agrees that once a file is destroyed, EA will no longer maintain any records and is not responsible for reconstructing or replacing the file. If Client wishes to have their file forwarded prior to destruction, Client must notify EA in writing within the retention period and will be responsible for all costs associated with shipping and storage. EA does not retain original documents and accepts only digital copies. If physical documents are received by EA, they will be immediately returned to the Client after completion of the tax preparation process. Client is responsible for return shipping costs, with a minimum shipping fee of $35. Client is solely responsible for preserving any original documentation and supporting materials for their own future use, including in the event of an audit or examination by tax authorities. Duplicate paper or electronic copies of a return prepared by EA are available for $150 per request. Retrieval of physical files or digital data older than the prior tax year may also be subject to a $150 retrieval fee. Please note: EA's secure document portal is designed exclusively for active tax engagements and is not intended for long-term storage. Documents will remain available in the portal through the end of the current tax year only, after which they may be removed without notice. Given these limitations, Clients are strongly advised to download and save their own copies of all tax returns and supporting documents for their records.

MISSION
EA will prepare tax returns based solely on the information provided by the Client. EA will rely in good faith—without independent verification—on the accuracy and completeness of all information furnished by the Client or on the work product of another professional previously engaged by the Client. EA will not audit, examine, or independently verify any data. However, EA may request additional documentation or clarification if information appears to be incorrect, incomplete, or inconsistent with other facts or assumptions. EA is committed to properly applying relevant tax laws and to legally minimizing the Client's tax liability to the extent allowable. EA will exercise professional judgment and, wherever reasonable and justifiable, will endeavor to resolve issues of interpretation under the Internal Revenue Code in the Client's favor.

PRACTICE STANDARDS
EA may not sign a tax return as a paid preparer if EA determines that the return includes a position that lacks a realistic possibility of being sustained on its merits, unless the position has a reasonable basis, and is adequately disclosed to the IRS in accordance with Internal Revenue Code §6662 and applicable Treasury Regulations. EA is obligated to inform Client of any penalties that may apply to a position advised, prepared, or reported; and any opportunities to avoid such penalties through proper disclosure. EA may rely in good faith and without independent verification on information provided by the Client or by a previously engaged professional. However, EA will make reasonable inquiries if any information appears to be incomplete, inconsistent, or otherwise questionable in relation to the facts presented. Services provided under this engagement will be performed in accordance with applicable Internal Revenue Code sections, IRS Circular 230, and other governing rules and standards established by the U.S. Department of the Treasury and other relevant authorities.

CONFIDENTIALITY
Client is hereby advised that all communications with EA during the tax preparation process are treated as confidential, but they are not legally privileged and may be subject to disclosure if compelled by summons, subpoena, or other legal process. All working papers and supporting documentation created or compiled by EA in connection with this engagement are the property of EA and shall be considered confidential information. Any third-party requests for access to these materials will be discussed with Client prior to disclosure. Limited privilege may be available only during formal representation before the IRS or in federal court, pursuant to IRC §7525. This privilege applies solely to tax advice communications, not to tax return preparation activities or information furnished during that process. Client may instruct EA to assert this privilege in non-criminal federal tax matters, though ultimate privilege determinations remain with the courts. Client agrees to indemnify and reimburse EA for all reasonable costs and expenses—including legal fees—incurred as a result of defending any such privilege assertion or responding to subpoenas or legal demands related to services provided to Client. In addition, Client agrees to compensate EA at a rate of $350 per hour for all time spent by EA in connection with such matters. This includes a maximum of seven hours for a deposition, as governed by California Code of Civil Procedure §2025.290, along with any reasonable time required for preparation. If Client believes that criminal matters may be implicated, Client should immediately consult with qualified legal counsel. EA does not provide legal advice or criminal defense services.

PRIVACY
EA does not disclose nonpublic personal information about current or former clients to anyone unless instructed to do so in writing by Client (see Consent for Disclosure). EA will not perform a conflict check; Client remains solely responsible for identifying and disclosing actual or potential conflicts of interest to EA. If a joint return is filed, EA may provide returns and copies of supporting documentation to either spouse without consent from or notification to the other spouse (see Spousal Conflict Waiver). EA restricts access to nonpublic personal information to those professionals who may assist in the preparation process or provide adjunct services. EA has instituted all reasonable measures, including physical, electronic, and procedural safeguards to protect Client's nonpublic personal information. Client assumes the risk of loss of confidentiality and/or tax documents during unencoded electronic transmission or mailing via USPS and third-party delivery services.

DUTIES
EA will provide Client with a signed copy of the completed tax return. Client is responsible for safely retaining this return and all related materials for a minimum of five (5) years, in case of audit, inquiry, or future tax planning needs. EA is available year-round to respond to questions and provide general guidance; however, formal tax-planning services require a separate engagement and written client consent, and are subject to additional fees (see TIGTA Consent Form). EA will exercise due care and professional judgment in all services rendered. However, EA's duty of care does not extend to informal communications or offhand guidance that occurs outside the scope of a formal engagement. Responses provided in real-time (e.g., via email, phone, or text message) should not be relied upon as definitive tax advice, especially when context, documents, or detailed analysis are lacking. Clients seeking strategic tax advice—such as planning related to entity structuring, multi-year projections, retirement planning, investment tax impact, or special elections—are strongly encouraged to engage EA under a separate tax planning agreement. EA will not be liable for tax outcomes or missed opportunities resulting from Client's reliance on informal, unscheduled, or incomplete exchanges.

LEGAL SERVICES DISCLAIMER
EA is not an attorney and does not provide legal advice or render legal services. The services provided by EA are not a substitute for legal counsel, and Client is solely responsible for obtaining advice from a qualified attorney regarding any legal matters, including but not limited to entity formation, governance, contracts, ownership agreements, employment law, or compliance with federal and state regulations. While EA may assist with certain administrative or corporate filings as a courtesy—such as formation documents, election forms, or information statements—it is the Client's responsibility to review these materials carefully and consult with legal counsel as needed. EA will make reasonable efforts to alert Client when, in EA's judgment, a matter may warrant additional legal review. However, this does not create a duty to identify or evaluate legal risks, nor does it relieve the Client of their responsibility to seek appropriate legal guidance.

LIMITATIONS

EA's services under this engagement are limited in scope and do not include a determination of whether the Client has filing requirements in taxing jurisdictions other than those explicitly disclosed to EA. If Client requires assistance in evaluating multistate or international filing obligations, a separate engagement for a nexus study may be arranged for an additional fee. EA does not provide legal advice and will not advise Client on the classification of workers as employees or independent contractors. Client is strongly encouraged to seek competent legal counsel regarding employment law and worker classification matters. EA has no duty to detect fraud or uncover fraudulent activity by Client or others and shall not be held responsible for any such matters unless expressly engaged to perform forensic or investigative services under separate written agreement. Assisting Client with compliance with the Corporate Transparency Act ("CTA"), including Beneficial Ownership Information ("BOI") reporting, is not within the scope of this engagement. Client retains sole responsibility for all aspects of CTA compliance, including the determination of filing obligations, the accuracy of reported ownership data, and timely submission. EA shall bear no liability for any consequences arising from the Client's failure to comply with CTA requirements. Clients with questions regarding applicability or compliance should consult with legal counsel. EA may provide general information regarding Pass-Through Entity Taxes (PTET); however, in-depth analysis and advisement on PTET elections, calculations, or filings are expressly excluded from this engagement. PTET matters require detailed planning, analysis of current financial records, and consideration of future tax positions. Clients interested in PTET strategies must engage EA separately for this purpose. EA will not be held liable for any missed opportunities or tax outcomes resulting from the Client's failure to request or participate in a dedicated PTET engagement. EA shall not be responsible for the missed delivery, delay, or loss of tax documents caused by the U.S. Postal Service, private delivery carriers, or courier services. Tracking information will be provided upon shipment; Client may coordinate and bear the cost of re-delivery or replacement as needed. EA reserves the right to terminate this engagement at any time with written notice to Client for reasons including, but not limited to, failure to cooperate, failure to provide requested information, or non-payment of fees. Client agrees to indemnify and hold EA harmless from all claims, including third-party claims, liabilities, costs, and expenses (including reasonable attorney's fees) arising out of actions taken or not taken in good faith by EA pursuant to this engagement. EA shall not be liable for any delays in performance or failure to perform due to circumstances beyond EA's reasonable control. Such events include, but are not limited to: internet or equipment failures, power outages, strikes, labor shortages or disputes, epidemics, natural disasters, civil unrest, governmental actions, court orders, third-party failures, or other acts of God.

DURATION OF ENGAGEMENT

This engagement will commence upon Client's execution of the Engagement Agreement. However, in the event that the Agreement is not formally signed but Client verbally agrees or takes affirmative actions—including but not limited to submitting a tax organizer, providing tax documents, or filing a return prepared by EA—such actions shall constitute implied acceptance of all terms and conditions set forth in this Agreement. Additionally, Client's signature on any federal and/or state electronic filing authorization form(s) (e.g., Form 8879) shall be deemed conclusive acceptance of this Engagement Agreement. The engagement will be deemed concluded upon delivery of the completed tax return(s) to the Client. Client is solely responsible for timely filing the return(s) with the appropriate tax authorities unless EA is expressly authorized to e-file on Client's behalf. Any additional services—such as tax planning, communications with taxing authorities, preparation of prior-year or amended returns, audit representation, or general consulting—are outside the scope of this engagement and will require a separate written agreement and may be subject to additional fees.

DISPUTE RESOLUTION

Any dispute arising under this Agreement or relating to the services provided by EA—including, but not limited to, disputes regarding fees, the scope of the engagement, or allegations of professional malpractice—shall first be submitted to non-binding mediation or alternative dispute resolution (ADR) before either party initiates formal litigation. **In any such dispute, the Client's recovery, if any, shall be limited to the total amount of fees actually paid by the Client to EA for the services in question.** Under no circumstances shall EA be liable for incidental, consequential, or punitive damages. Should litigation be necessary, it must be filed and conducted in a court of competent jurisdiction located in Los Angeles County, California, and shall be governed by the laws of the State of California, without regard to its conflict of law principles. If any provision of this agreement is held to be invalid or unenforceable under applicable law, the remaining provisions shall remain in full force and effect.

COST OF SERVICE

Every year the tax code grows increasingly more complex. Our fees increase annually to remain commensurate with the skill, knowledge, expertise, and continuing education required by regulatory authorities. Fees for tax preparation are based on the complexity, time, and professional judgment required to prepare an accurate return. While EA may provide an estimate for services, this estimate is not guaranteed. Any change in the scope of work, including additional time, document processing, or required due diligence, may result in additional fees. Some services may require extra charges beyond any original estimate. Please note that the final invoice may differ from the estimate if additional review, clarification, or effort is required to complete your return properly. Tax planning, reviewing and responding to notices, audit representation, and answering questions unrelated to the preparation of your current-year return are separate engagements and have separate fees. In addition, extraordinary services and expenses will be billed separately at $350 per hour, including but not limited to tax file organization, data compilation or cleanup, cost basis calculations, research or technical tax analysis, replacement of lost returns, USPS or courier delivery (minimum $35), bookkeeping and financial reconciliation, written correspondence or phone calls with taxing authorities, and general tax consultations. Accepted forms of payment include cash, check, credit card, Zelle, Venmo, and PayPal™. Returns will not be e-filed until all outstanding fees have been paid in full, or unless alternate payment arrangements have been confirmed in writing. All fees quoted and invoiced are flat, all-inclusive amounts that reflect the full cost of services, including administrative, compliance, and electronic filing costs. Returns will not be filed until your invoice has been paid in full. For an additional fee, Client may purchase a Monthly Service Contract, which entitles Client to year-round tax consultation in lieu of hourly billing. For an additional fee of $499 per year, the Client may elect to enroll in the Annual Support Agreement, which provides limited ongoing assistance with (i) tax payment scheduling guidance, (ii) responding to IRS and state tax notices, (iii) general tax inquiries during the year, and (iv) limited representation before tax authorities for matters within the scope of this agreement. This service is separate from and in addition to annual tax preparation fees. Enrollment in the Annual Support Agreement is optional. If selected, the fee is billed annually and is non-refundable once the agreement term has begun. EA may, at its discretion, invoice the Client for either the Monthly Service Contract or the Annual Support Agreement when such services are requested or reasonably required based on the nature of the support provided. This service is automatically included for all monthly bookkeeping clients. Client agrees to review all invoices, which are due and payable upon receipt. By signing this Engagement Agreement and providing credit card information, Client authorizes EA to process payment for services rendered using the card on file. Client affirms that all services under this agreement will be deemed satisfactorily rendered upon execution of payment, and all fees paid are non-refundable, regardless of whether the return is filed. By providing your credit card information, you acknowledge that this agreement constitutes a binding commitment to the terms of service and payment outlined herein.

By signing below, you acknowledge that you have read, understand, and agree to the terms and conditions of this engagement agreement.

ACCEPTANCE

____________________	__________	____________________	__________
CLIENT SIGNATURE	DATE	SPOUSE SIGNATURE	DATE
____________________		____________________	
PRINT CLIENT'S NAME		PRINT SPOUSE'S NAME	

☐ **Yes — Enroll me in the Annual Support Agreement for an additional $499 per year. I understand that this service provides limited support for tax payments, notice response, general tax guidance, and limited representation, and that it is separate from and in addition to my tax preparation fees. This service is automatically included for monthly bookkeeping clients.**