

41790
Life Choices Crisis Pregnancy Supp

2023 Government

ATA, PLLC
185 N. Church St.
Dyersburg, TN 38024

Life Choices Crisis Pregnancy Supp
P.O. Box 1768
Dyersburg, TN 38025
|||||

ATA, PLLC
185 N. Church St.
Dyersburg, TN 38024
731-285-7900

November 11, 2024

CONFIDENTIAL

Life Choices Crisis Pregnancy Supp
P.O. Box 1768
Dyersburg, TN 38025

Dear :

This letter is to confirm and specify the terms of our engagement with Life Choices Crisis Pregnancy Supp for the year ended June 30, 2024 and to clarify the nature and extent of the services that ATA Advisory, LLC (ATA) will provide.

TAX SERVICES

Our engagement is limited to performing the following services:

1. Prepare your 2023 Federal and state tax returns with supporting schedules:

Return of Organization Exempt From Income Tax (Form 990)
2. Prepare any bookkeeping entries we find necessary in connection with preparation of the income tax returns.
3. Prepare and recommend any adjusting entries.

This engagement letter does not cover the preparation of any filings not listed above or financial statements preparation.

ATA is not providing any service which can be construed as legal advice as part of this engagement. We assume no responsibility for advising you on the legal or regulatory aspects of the Corporate Transparency Act (CTA). In addition, we assume no responsibility for submissions of any reports to the Financial Crimes Enforcement Network (FinCEN) regarding your beneficial ownership information. Management is solely responsible for compliance with the CTA and should consult with your legal advisor on CTA related matters and filings.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax returns and, therefore, the appropriate persons should review the returns carefully before an authorized officer signs and files them.

You are responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating

the adequacy and results of the services performed and accepting responsibility for the results of such services.

We may provide you with a questionnaire or other document requesting specific information. Your supplying the requested information will assist us in completing the engagement. You represent that the information you supply to us is accurate and complete and that you have disclosed to us all relevant facts affecting the returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

If, during our work, we discover information that materially affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We can then discuss the preparation of the appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

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. Your 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.

The work papers prepared pursuant to this engagement (i.e., ATA's internal documentation to substantiate the services) are the property of ATA. Such work papers constitute confidential proprietary and trade secret information and will be retained by ATA in accordance with our policies and procedures and all applicable laws.

It is our policy to keep records related to this engagement for six years. However, we do not keep any of your original records so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the six-year period, we are free to destroy our records related to this engagement.

The return(s) may be selected for review 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 tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for preparation of the tax return(s).

Our policy is to put all tax and professional advice in writing. Therefore, you agree and acknowledge that you will not rely on any unwritten advice. Additionally, ATA will have no responsibility to update its advice, recommendations or work product for changes or modifications to the law and regulations or for subsequent events or transactions, unless you separately engage ATA in writing to do so.

LICENSURE DISCLOSURE

ATA, PLLC and ATA Advisory, LLC practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. ATA, PLLC provides attest services to its clients. ATA Advisory, LLC is not a licensed CPA firm and does not provide audit or attest services. You have engaged ATA Advisory, LLC to provide the services described in this engagement letter.

THIRD PARTY SERVICE PROVIDERS

From time to time, and depending upon circumstances, we may use subcontractors or other third-party service providers, such as independent contractors, specialists or vendors, to assist us in providing the Services. Subject to any other provision of the Agreement, we remain responsible to you for the supervision of and provision of Services by all service providers, entities, and personnel who assist us in rendering services hereunder and for protecting the confidentiality of your information. These third parties and their personnel may be located within or outside of the United States. We may also use personnel from our affiliates or other related entities or any of their respective affiliates.

CONFIDENTIAL INFORMATION

If we come into possession of any of your confidential information, we will not disclose such information to any third party without your consent, and we will use the same degree of care as we employ in maintaining in confidence our own confidential information of a similar nature, but in no event less than a reasonable degree of care. You hereby consent to us disclosing such information (i) as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; (ii) to the extent such information (1) is or becomes publicly available other than as the result of a disclosure in breach hereof, (2) becomes available to us on a nonconfidential basis from a source that we believe is not prohibited from disclosing such information to us, (3) is already known by us without any obligation of confidentiality with respect thereto, or (4) is developed by us independently of any disclosures made to us hereunder; (iii) to ATA Advisory, LLC and affiliates of ATA Advisory, LLC; or (iv) to contractors (including third party service providers) providing administrative, infrastructure and other services to us and subcontractors performing Services under the Agreement (as described below), in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have

agreed to be bound by confidentiality obligations similar to those in this paragraph.

In the event we receive a validly issued third party subpoena, court order or similar request to produce your tax return information you agree to compensate us for all time we expend in connection with such responses, plus all out-of-pocket costs (including attorneys' fees) that we incur.

You hereby consent to ATA's use of your information for the purpose of providing you with materials and information, including newsletters or other business-related items of interest, news about ATA, and invitations to ATA-sponsored events.

LIMITATION OF LIABILITY

The services we perform are for you and not for the benefit of third parties. Accordingly, you agree to hold us harmless and indemnify us from all claims, liabilities and expenses (including attorney's fees) related to our services that may be asserted against our firm by third parties. Additionally, and except to the extent finally determined to have resulted from ATA's gross negligence or intentional misconduct, neither ATA, nor any of its current or former partners or employees shall be liable to you, your successors or assigns for any claims, liabilities, costs or expenses (including consequential, indirect, incidental or punitive damages) in excess of the aggregate fees paid by you to ATA during the 12 months preceding the date of the claim.

DISPUTE RESOLUTION

It is agreed that any dispute which may arise regarding our engagement which cannot be settled through negotiation will be submitted to mediation upon the written request of either of us. All such mediation shall be administered by a Rule 31 Listed General Civil Mediator or equivalent Court-Approved Mediator in the state where the dispute arose as agreed upon by you and our firm. The result of this mediation shall be binding only upon the agreement of each of us. The cost of any mediation shall be shared equally by you and our firm. If a dispute is not settled in the mediation process, you and our firm agree that the dispute shall be determined by binding arbitration in accordance with the applicable arbitration rules of the American Arbitration Association. The decision of the arbitrator shall be final and unappealable and judgment on the arbitration award may be rendered in any court of competent jurisdiction. The parties shall bear their own legal fees and costs for all claims. It is agreed that any mediation or arbitration proceedings will be held in the city where the ATA office providing the services is located unless the parties mutually agree to another location.

The parties acknowledge that they are giving up the right to trial by judge or jury and to extensive discovery and to appeal an adverse decision. The parties acknowledge that they have read and understand this dispute resolution provision, and that they voluntarily agree, should a matter be referred to arbitration, to be bound by the findings of the arbitrator(s).

COMMUNICATION

In the interest of facilitating our services to you and/or your company, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential to you and/or your business interests. Our firm employs measures in the use of facsimile machines and computer technology designed to maintain data security. While we will use commercially reasonable efforts to keep such communications secure in accordance with our obligations under applicable laws and standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these electronic devices during this engagement. ATA

disclaims and waives and you release ATA from any and all liability related to the interception or unintentional disclosure of electronic transmissions.

ENTIRE ENGAGEMENT

This Engagement Letter sets forth the entire agreement between us related to the professional services described herein and supersedes all other agreements or understandings, whether oral or written.

FEES

Fees for our tax return preparation service will be billed upon completion of your returns at our standard hourly rates. We will also bill you for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges include certain flat rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying.

All invoices are due and payable upon presentation, unless arrangements are made prior to our starting work on your tax returns. Amounts not paid within 60 days from the invoice date may be subject to a late payment charge of 1.5% per month (18% per year). If for any reason the amount is turned over to an attorney for collection, an additional charge will be added to cover collection costs.

We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your returns and constitute completion of our engagement. You agree to compensate us for our time and expenses through the date of withdrawal.

You agree and acknowledge that you will not bring any claims related to the services or otherwise related to this engagement any later than one year after (i) the completion of the services set forth in this agreement or (ii) the termination of this engagement if the engagement was terminated prior to the completion of the services. In no event shall the preceding sentence extend any otherwise legally applicable period of limitation on such claims.

CONSENT

If the foregoing correctly sets forth your understanding and agreement with the terms of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

We want to express our appreciation for this opportunity to work with you.

Sincerely,

ATA Advisory, LLC

Agreed and accepted By:



Date: 11/11/2024

On Behalf of: Life Choices Crisis Pregnancy Supp

Shannon Powell, Executive Director

Print Name & Title

ATA, PLLC
185 N. Church St.
Dyersburg, TN 38024
731-285-7900

November 11, 2024

CONFIDENTIAL

Life Choices Crisis Pregnancy Supp
P.O. Box 1768
Dyersburg, TN 38025

Dear :

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

ATA, PLLC

Filing Instructions

Life Choices Crisis Pregnancy Supp

Exempt Organization Tax Return

Taxable Year Ended June 30, 2024

Date Due: November 15, 2024

Remittance: None is required. Your Form 990 for the tax year ended 6/30/24 shows no balance due.

Signature: You have previously signed and returned Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization. No further action is required.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 20 24**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.**2023**

Name of filer

Life Choices Crisis Pregnancy Supp EIN or SSN **62-1825041**Name and title of officer or person subject to tax **Shannon Powell****Executive Director****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>180,101</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize ATA, PLLC to enter my PIN 41790 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Shannon Powell Date 11/11/24**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

62546438024

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature Kevin B. Howell Date 11/11/24**ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2023)

DAA