



CUNNINGHAM • POWELL • ALEXANDER, A.C.

Dear

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2024 federal and state income tax returns from information which you will furnish to us. We may provide you with questionnaire or other documents requesting specific information. You represent the information you are supplying to us is accurate and complete to the best of your knowledge 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.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You are responsible for the accuracy of your financial records and the full and accurate disclosure to us of all relevant facts affecting your returns. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets. Our work does not include procedures to discover or disclose material errors, fraud or other illegal acts. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

To timely file your tax returns, we need all required information no later than March 14, 2025. You may be required to request an extension if we do not receive all required information by the above date. We do not file extensions automatically. If you want us to request an extension, you must notify us in writing no later than March 7, 2025. Please note that an extension is an extension of time to file the return, and not an extension to pay the taxes due. Taxes need to be paid on April 15, 2025. We can help you determine the amount to pay with a request for extension.

The firm may use third-party service providers to assist in preparing your return, but these preparers will not make substantive decisions concerning your return. We maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. The firm will remain responsible for the work provided by any such third-party service providers.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States without first receiving your consent.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Certified Public Accountants • Family and Business Offices

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The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check the box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for 7 years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. It is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

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

Very truly yours,

Cunningham Powell Alexander, A.C.

Taxpayer \_\_\_\_\_

Spouse \_\_\_\_\_

Date:

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