

Laughlin, Ogle & Rodgers, LLC

Certified Public Accountants

605 West Tudor Rd
Anchorage, Alaska 99503
Phone: (907) 563-5270
Fax: (907) 562-4437

Individual Tax Engagement Letter

Dear Client,

This letter is to confirm and specify the terms of our engagement with you for the tax year ended December 31, **2021** and to clarify the nature and extent of the tax services we will provide.

We will prepare your federal and state (if any and instructed by you to do so) individual income tax return for calendar year 2021. We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request. If you have taxable activity in another state you are responsible for providing our firm with all the information necessary to prepare any additional applicable states or local income tax returns as well as informing us of the applicable states. We will prepare only those state return(s) specifically identified by you.

The tax return is due April 18th, 2022. Our policy for the preparation of your return is first-in first-out. While we will do our best to complete your return prior to April 18th, an extension may still be necessary and we suggest you pay any tax you may owe prior to the deadline. We will not begin your tax return until all required documentation is received.

This letter does not cover the preparation, compilation, or review of any personal financial statements, which, if we were to provide, would be covered under a separate engagement letter.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled 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.

We may provide you with a questionnaire, worksheets, checklists and organizers requesting specific information. Completing these forms will assist us in making sure you are well serviced for a reasonable fee. These forms cannot be relied on to identify all required tax information, so please attach any additional items that may affect your taxes. You represent that 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. This will include ownership of or signature authority over any foreign bank accounts, ownership of any foreign financial assets, and/or shares or possession of shares or other authority in a foreign business or corporation. We will not verify the information you give us; however, we may ask for additional clarification on certain items. We will not prepare any foreign financial reporting forms and worksheets unless specifically instructed by you to do so. It is your responsibility to be familiar with your foreign assets and bank accounts and disclose those items to us, should you wish us to report them with your federal income tax return.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

If, during our work, we discover information that affects prior year tax returns, we will make you aware of the facts. However, we cannot be responsible for indentifying 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 will be happy to prepare appropriate amended returns as a separate engagement.

We will use professional judgment in resolving questions where the tax law is unclear, or when conflicts exist between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist.

The firm may from time to time, and depending on the circumstances, use third-party service providers to assist in preparing your return, but these preparers will not make substantive decisions concerning your return. We may share your tax return information with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, 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. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers. However, we will not disclose any tax return information to third parties without your express written consent.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The Internal Revenue Code and regulations imposes preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal.

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.

Certain communications involving tax advice are 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 may be waiving this privilege.

Affordable Care Act (ACA) compliance rules still require us to inquire as to the status of your health care coverage and that of your spouse and dependents, if applicable. We will rely without independent verification on the information you provide to determine eligibility for any credits, associated penalties, or reconciliations of any advanced credits you may have received, if applicable. You agree to provide all copies of any healthcare related government forms, such as Form(s) 1095-A, 1095-B, or 1095-C, and to answer our inquiries about the nature and timing of your coverage or lack thereof.

Your returns may be selected for examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your returns and we will render additional invoices for the

time and expenses incurred. Our fee does not include responding to inquiries or examination by the taxing authorities or third parties.

Our fees for tax services will be based upon our current form charges and accounting fees, plus out-of-pocket expenses, including computer-processing charges. Our bills are due upon receipt. We may bill you on an interim basis prior to completion of this engagement.

In the event of a dispute related in any way to our services; our firm and you agree to discuss the dispute and, if necessary, to promptly mediate it in a good faith effort to resolve the issue. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability of cause of action against the account firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

We have the right to withdraw from this engagement, at our discretion, if you fail to 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 return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the tax services and terms outlined are in accordance with your understanding of our engagement, please sign the enclosed copy of this letter in the space provided and return it with your organizer.

We appreciate this opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call or email.

Sincerely,

Laughlin, Ogle & Rodgers, LLC

The foregoing is in accordance with my understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED BY:

Signature

Date

Print Name