



This letter is intended to confirm the terms of our engagement with you and the services that we will provide. In order to assure an understanding of our mutual responsibilities and comply with professional guidelines we request all clients to confirm the following arrangements by signing and returning this letter with your information.

We will prepare your 2023 federal and state income tax returns that you request from information that you will furnish to us. We will not audit the data that you provide, although it may be necessary to ask you for clarification of some of the information.

The filing due date for your income tax returns is April 15, 2024. It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues, delays in processing, or if we do not receive all of the necessary information from you on a timely basis.

If you are unable to complete and return the tax organizer and other required documentation by Friday, March 15, 2024, to allow for timely preparation of your tax return you must contact us and request that we apply for an extension of the filing deadline on your behalf. If the necessary information to complete your return is submitted to us after March 15, 2024 and, at your request, we expend effort on your return prior to the April 15th deadline, you may be subject to a 10% premium on time spent after March 15th to cover overtime costs.

All taxes owed are due by the original filing due date. Underpayment of the tax liability because of insufficient withholding, untimely estimated tax payments and underpaying the balance due by the due date will create the opportunity for the Internal Revenue Service to assess penalties and interest on you.

The filing due date for extended returns is October, 15, 2024. Complete information for extended returns should be submitted no later than Tuesday, September 24, 2024. If the necessary information to complete your extended return is submitted to us after September 24, 2024, you may be subject to a 10% premium on time spent after September 25th.

You agree that you are not and will not be entitled to rely on any advice unless your request and our response are provided in writing.

The Internal Revenue Service imposes certain filing and disclosure requirements on taxpayers who have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank or securities account). You are also required to report any income earned from virtual currency transactions from Cryptocurrency and Bitcoins. By your signature below, you are representing that you have had no such interest or authority at any time during the calendar year 2023 and that you have provided details to us of all virtual currency transactions made in 2023. If you are unsure of whether you have reportable foreign or virtual transactions and would like to discuss the requirements further, you should contact us as soon as possible.



If, during our work, we discover information that affects your 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.

If you have a business, 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. 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.

It is your responsibility to provide all of the information for the preparation of a complete and accurate return. We will maintain copies of information you provide to us in connection with this engagement on a strictly confidential basis. Our records retention policy requires us to return all original records and documents that you have given us at the conclusion of the engagement.

You should retain all of the records used to prepare your returns because they may be required to support the accuracy of the returns in the case of an audit. Our records and files are our property and are not a substitute for your own records. Our firm destroys our engagement files and workpapers after a period of seven years. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above-mentioned period.

In the interest of enhancing our availability to meet your professional service needs while maintaining service qualities and timeliness, we may use a third party service provider to assist us in the provision of services to you. Any provider will have established procedures and controls designed to protect client confidentiality and maintain data security. As your paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures.

Our fees for these services will be based upon the amount of time and expenses required to complete your returns. Current billing rates range from \$90 - \$275 per hour, plus out-of-pocket expenses. All invoices are due and payable upon presentation. If payment is not received within 60 days of the due date, you may be assessed late payment fees of 1% per month on the unpaid balance. We reserve the right to suspend or terminate our work due to non-payment.

After you have accumulated your tax records, you may simply email, mail or bring the information to us or, if there are specific issues that you feel need to be discussed, please call to set up an appointment.



You and we both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of West Virginia. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute settled in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If the foregoing fairly represents your understanding of our services please sign and return this letter with your tax information and the organizer to our office. Please note that you are affirming to Costanzo Woomer Nistendirik, PLLC your understanding of and agreement to the terms and conditions of this engagement letter by either of the following actions: returning your signed engagement letter to our firm or returning your income tax information to us for use in the preparation of your returns.

As always we appreciate the opportunity to provide services to our clients and encourage year round communication to answer questions and be involved in your planning needs.

Very truly yours,

Costanzo Woomer Nistendirik, PLLC

Accepted by: _____

Date: _____



Thank you for being a loyal tax client of Costanzo Woomer Nistendirk, PLLC.

To provide you with the best service and value possible, Costanzo Woomer Nistendirk, PLLC continuously evaluates opportunities to streamline the preparation of your individual tax returns. One such opportunity involves our use of data entry services that enable us to complete your tax returns more efficiently.

The work performed by data entry services is limited to electronically organizing your source documents and putting the data into our tax software. Once these tasks are completed, our in-house staff follows our internal procedures by completing the preparation, which includes the meticulous review of your tax returns for accuracy.

Using data entry services enables us to focus on the complex areas of your tax return preparation, provide timely service to you, and overall allows us to better serve you.

Based on regulations issued by the Internal Revenue Service, we must obtain your express written permission to use a data entry service provider where the services may be provided offshore. By signing the consent form, you are allowing us to use this service to assist in the data entry portion of your tax returns.

If you elect to allow us to use services provided offshore for the sole purpose of preparing your tax returns, we will disclose the information you provide to us. Electing to leverage these services is a choice- we look forward to serving you by preparing your taxes in either situation.

We will be using Xpitax Solutions Pvt. Ltd., a third-party data entry service provider. Xpitax Solutions Pvt. Ltd. is a U.S. owned service bureau with offshore employees. It is a recognized leader in the field of tax preparation. We have entered into a non-disclosure agreement with Xpitax which legally establishes its obligation to maintain the privacy of your information.

We will not disclose any of your information to any party for a use other than the preparation of your tax returns. If you have any questions regarding this form, please don't hesitate to contact us.

Sincerely,

Consent to Disclosure of Tax Return Information

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than those related to the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because our ability to disclose your tax return information to another tax return preparer affects the tax return preparation service(s) that we provide to you and its (their) cost, we may decline to provide you with tax return preparation services or change the terms (including the cost) of the tax return preparation services that we provide to you if you do not sign this form. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

The consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security Number ("SSN"). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States which will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. Section 7216) to protect privacy and prevent unauthorized access to tax return information. If you consent to the disclosure of your tax return information, federal agencies may not be able to enforce United States laws that protect the privacy of your tax return information against a tax return preparer located outside the U.S. to which the information is disclosed.

By your authorization below, you understand that our firm may disclose your tax return information for the purposes of assisting in providing tax return preparation services. The information disclosed may also include all information contained within, or derived from, your current and/or prior year tax return(s), unless you request in writing a more limited disclosure

I/We, _____ authorize Costanzo Woomer Nistendirk, PLLC to disclose my (our) tax return information for purposes of providing assistance in the preparation of my (our) individual federal and state income tax returns.

The duration of this consent will continue as indicated below, unless Costanzo Woomer Nistendirk, PLLC is notified in writing to no longer disclose your tax return information to this recipient.

Remain effective to the extent Costanzo Woomer Nistendirk, PLLC is engaged

Other: _____

Client signature _____ Date _____

Spouse signature _____ Date _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.