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.

Client Responsibilities:

- Provide all the information required for the preparation of complete and accurate returns at least 30 days in advance of the tax return deadline via a secure electronic method.
- Forward government correspondence to us as received in a timely fashion.
- Respond to requests for additional information in a timely fashion.
- Retain support documentation for all income and deductions for seven years. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.
- Review the return and forward the signed e-file authorization form to us prior to the tax return deadline. You have final responsibility for the tax return(s). For business returns, appropriate company officials should review the return carefully before an authorized officer signs it.
- Provide written authorization to file an extension if you are unable to provide complete tax documents 30 days prior to the deadline. Submitting your completed questionnaire will serve as written authorization to extend your return.
- Pay any tax due with the extension to mitigate late payment penalties and interest that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.
- Compliance with Beneficial Ownership Information (BOI) reporting and filing requirements.
- To protect your secure information, we deliver tax returns to you. You may pass them on to bankers or others who need them.
- File change of address notifications with taxing authorities and (if applicable) the secretary of state.

Our Responsibilities:

- We will prepare your 2026 federal and state income tax returns from information which you furnish to us.
- We will not audit or otherwise verify the data you submit and our work does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We may ask you for clarification of some of the information provided. For business returns, we will render accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.
- We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.
- During our work, if we discover information that 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.
- The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance 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 do not meet these standards. Accordingly, we will advise you if we identify such a situation, and we will discuss those tax positions that may increase the risk of exposure to penalties and recommended disclosures before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your

return. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our 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 the box authorizing the IRS to discuss your return with us.
- Certain communications involving tax advice may be privileged and not subject to disclosure by the IRS. By disclosing the contents of these 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 it is appropriate for us to disclose any potentially privileged communication, you agree to provide us 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 expense 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 asserting the privilege or your direction to us to assert the privilege.
- 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.

Pricing and Fees:

- Our fee for these services will be based upon standard billing rates plus out-of-pocket expenses.
- If we make an error or omit original information furnished to us, we will correct or file an amended return at no additional charge. If there is a penalty charged due to our error, we will pay the penalty but not the interest.
- If you fail to give us original information that requires us to recalculate the tax return after the original return is finished, corrections will be made at our hourly rate. If a penalty is charged because of information not furnished to us or because of an audited item, we are not responsible for penalty or interest.
- If your tax return is examined by taxing authorities, we are available to represent you under a separate engagement letter.
- We will charge separately at our hourly rates for responding to notices issued by any taxing authorities.
- All invoices are due and payable upon presentation. Balances over 30 days are subject to a 1% per month finance charge.

By submitting your information to us for tax preparation, you acknowledge that the foregoing fairly sets forth your understanding.

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

Very truly yours,

Dunning & Associates CPAs LLC