

The purpose of this engagement letter is to outline your rights and responsibilities, as well as those of O'Flynn & Bihuniak Chartered (hereafter "OBC"), and our involvement and commitment to you as a valued client. After signing this engagement & consent letter, you are acknowledging and agreeing to the following statements and are agreeing to the following procedures with our firm to the best of your knowledge and understanding.

DATA DELIVERY

You understand that it is your responsibility to provide our firm with all the information required to complete your tax return. This information may be delivered to our office by hand, postal mail, our portal or TaxCaddy.

Electronic Delivery: If you are a TaxCaddy client, you may continue to use the application to submit your tax information. Alternatively, you may deliver through the OfficeTools portal link at www.obctax.com. If you need access to one of these options, please call the office. If you have forgotten your password, you can reset it yourself.

Please DO NOT EMAIL tax documents. To keep our systems and your data safe from identity theft, we cannot open PDFs sent through an unsecure email system. *Please upload this engagement letter and our questionnaire with your tax documents.*

Clients using TaxCaddy or OfficeTools will receive an electronic version of the completed tax return via DocuSign with the 8879 Authorization to Electronically File Tax Returns. All taxpayers are REQUIRED to sign this form for e-filing. A complete copy of the return will be included with the 8879, as well as your invoice for tax preparation services and all vouchers for any payments that may be due. You will need to download the return to your computer, as the request does "time out" after a certain number of days. *If you want OBC to provide a paper copy of the return, please notate in your questionnaire, as we do not print them unless requested.*

Personal Delivery: If you prefer to hand deliver your information to our office, you may do so during posted office hours. If the office is closed, you can drop the information into the secure mail slot to the left of our front door.

2024 DELIVERY DEADLINE

For tax information submitted after March 15, 2024, OBC retains the right to extend the clients' tax return(s). Tax information submitted after March 31, 2024 will automatically result in an extension.

TAX RECORDS & DOCUMENTATION

You attest that you have provided true, correct and complete information regarding your income as listed on the provided documents, data files, source documents and/or written summaries. It is your responsibility to provide your expenses in a clear manner. OBC will not be auditing your accounts or verifying your receipts, but we will perform general reviews for reasonableness. We will ask you about anything that seems incomplete or inaccurate.

While we retain copies of your tax returns for 5 years after we complete them, it is your responsibility to maintain all the backup documentation. You attest that you will retain all documents, receipts, cancelled checks and other records required to substantiate the items of income and expenses for 5 years. You will maintain written documentation supporting all amounts, including logbooks and receipts for the same timeframe. You understand that all tax agencies have the right to examine your returns, and that you are ultimately responsible for retaining all the documentation and records which were used to compile your returns. This is especially important in business travel, meal deductions, business use percentage of autos and home, other depreciable assets, bartering and trading activities.

You understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the authorities' interpretation of the law, and other supportable positions, that OBC will use our professional judgment in resolving these issues. It is your responsibility to contact us immediately if you discover additional information that will lead to a change in your return.

CONSENT

We want to assure you that we hold all your tax and financial information in the strictest confidence. Federal law requires us to obtain your consent before we use or disclose your tax return information for purposes other than preparing your return. We are aware of the rules and restrictions involving the use and/or disclosure of your return information, and we take our obligation seriously. This letter is to bring you up to date on the rules that we must follow when handling your tax return information.

The IRS has recently added provisions to the Tax Code designed to provide added safeguards regarding the transfer and use of your personal tax return information. The new rules reaffirm that you control your tax return information, not us or the IRS. The rules ensure that you know who your tax return information may be shared with, with and without your consent, and when it may be shared with and without your consent. These new rules give you even greater control over the use of your tax return information. Unless the law allows otherwise (in very limited circumstances), we cannot disclose, without your signed permission, your tax return information to third parties for purposes other than for preparing your tax return.

Tax return information is all the information we obtain from you or other sources in any form or manner that is used to prepare your income tax return or is obtained in connection with the preparation of your return. It also includes all computations, worksheets, and printouts preparers create; correspondence from IRS during the preparation, filing and correction of returns; statistical compilations of tax return information; and tax return preparation software registration information.

The rules allow us to make two types of disclosures: (1) Certain disclosures requiring your consent; and (2) Certain permissible disclosures without your consent.

The only disclosures of your tax return information that we can make without your consent are to:

- The IRS and other taxing jurisdictions
- Disclosures permitted under another provision of the Tax Code
- The courts
- Disclosures for the purpose of obtaining legal advice
- In limited circumstances, other U.S.-based tax return preparers assisting in the preparation of your return

We must obtain your consent to disclose or use your return information to any third-party who is not a U.S. return preparer assisting in the preparation of your return. For example, if your mortgage lender, attorney, or bank contacts our office for information about your return, or asks for information from it, we must obtain your written consent beforehand. Moreover, you can establish the time at which you would like the consent to expire on the form itself. If you do not provide a specific date, your consent will lapse one year after the day you signed the form. Consents to disclose or use your tax return information — paper or electronic — must contain certain specific information.

If you have any questions about the rules regarding use and disclosure of your tax return information, please contact us as we'd be happy to address any concerns you may have.

AUDITS & EXAMINATIONS

It is your responsibility to contact us immediately if you receive any notice from the IRS or a state taxation department. If there is a direct error on the part of OBC, we will pay that portion of the penalty that you are assessed by the IRS or state department. This is with the understanding that you let OBC respond to all audits, letters and correspondence with the IRS or state.

We will not be responsible for compensating you for the interest that you might be charged.

OBC reserves the right to charge a reasonable fee for assisting with IRS or state letters and notices.

You understand that if your tax return is called for an audit, that you will be charged an audit fee if you choose for OBC to represent you. There will be a retainer of a minimum of 10 hours required to engage our services. We will charge, against the retainer, \$250 per hour to prepare for and represent you in your audit. The audit fee may include an audit interview, assembling the organized data and the actual audit. If your records are not presented in an organized manner, OBC reserves the right to bill you for time spent organizing your records.

PAYMENT & FEES

Your tax preparation fee is due upon receipt of the completed returns. The annual tax preparation fee that we charge covers the following services:

- Preparation of your personal income tax return.
- Electronic filing of the federal and applicable state return(s).
- Copy for your files including one digital copy
- Year-round service to answer basic questions by phone, mail and/or e-mail.

Interim tax projections, tax planning and questions requiring computations specific to your situation (withholding analysis, etc) will be billed at \$200 per hour with a 30-min minimum fee.

TAXPAYERS AGREEMENT TO ENGAGEMENT LETTER

By signing this engagement letter provided to me, as a client of O’Flynn & Bihuniak Chartered, I am acknowledging that I have engaged OBC to prepare my personal income tax return and I agree to the terms and conditions as outlined above.

Taxpayer Name: _____ Signature: _____ Date: _____

Spouse Name: _____ Spouse Signature: _____ Date: _____

TAXPAYERS CONSENT TO DISCLOSE TAX 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 preparation services or change the terms (including the cost) of the tax 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.

This 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 that 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 of tax return information.

If you consent to the disclosure of your tax return information, Federal agencies may not be able to enforce U.S. laws that protect the privacy of your tax return information against a tax return preparer located outside of the U.S. to which the information is disclosed. If you (and your spouse) agree to allow OBC (U.S. based firm) to disclose your tax return information, including your SSN, to the foreign entity or entities listed below for purposes of providing assistance in the preparation of your 2023 individual tax return, please sign and date your consent to the disclosure of your tax return information.

To assist OBC in providing me (us) with tax return preparation services, I (we) authorize OBC to disclose my (our) tax return information, including my (our) SSN(s), to SurePrep, a US based company (sureprep.com) employing offshore employees to perform verification data services, or other seasonal contract preparers in the OBC office

Taxpayer Name: _____ Signature: _____ Date: _____

Spouse Name: _____ 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 e-mail at complaints@tigta.treas.gov.