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This letter will confirm our understanding of the arrangements for preparing your income tax returns. I will prepare your Federal and (state) California individual income tax returns for 2025 from the information you furnish. I will not audit or otherwise verify the data you submit, although I may ask you to clarify some of it or supply me with additional information. Generally, I will rely on your representation that you have maintained the documentation required by law to support the information you provide.

If you are not clear regarding what documentation is needed for any given item of income or deduction, please ask me. I do not use outside third parties for preparation of your tax returns, although I may use outside providers to enter basic data (data entry) and organizational services to streamline and expedite the tax preparation process. Your signature below provides your consent as required under IRC 7126 when outside providers assist me to input and organize your data and I use my tax software supplier to transmit electronically filed tax returns.

It is your responsibility to provide me with all the information required for the preparation of complete and accurate tax returns. You should retain all documents, canceled checks and other data that substantiates your deductions, as they may be necessary to prove the accuracy and completeness of your tax returns to a taxing authority. You have the final responsibility for your income tax returns; therefore, you should review them carefully before signing and filing.

I am required to determine that you have met the recordkeeping requirements to substantiate certain types of deductions for home office, travel, business meals and entertainment, client gifts, and "listed" property, in that regard, by signing this letter and completing my attached questionnaire you acknowledge you have maintained the properly written records if applicable to you.

Your tax returns may be selected for review or audit by taxing authorities, and any proposed adjustments are subject to certain rights of appeal. In the event of an examination, I am available, upon your request, to represent you. Fees for this additional service will be communicated to you in a separate letter of arrangement. I will use my professional judgment in preparing your tax returns. Whenever I am aware that an applicable law is unclear, or that there are conflicting interpretations of the law, I will explain the possible positions which may be taken on your return. I will adopt whatever position you request on your tax return so long as it is consistent with the codes and regulations and interpretations which have been promulgated. If a taxing authority should later contest the position taken, there may be assessment of additional tax plus interest and penalties, for which I assume no liability.

I am responsible for preparing only the tax returns listed above. Although I am available to provide you with tax planning advice, I am not obligated to do so unless you specifically request it. My policy is to put all tax planning advice in writing. Therefore, you should not rely on any unwritten advice as it may be tentative and not fully reviewed.

You may be required to make estimated tax payments due to unanticipated increases in income, decreases in withholdings, or file employment related returns for household employees, file gift tax returns, file 1099 forms or file foreign bank and financial reporting forms (FBAR finCEN). Failure to timely file FBAR finCEN by 10/15 through the BSA e-filing system (not included in this tax return preparation) and failure to include Statement of foreign financial assets if applicable with this tax return, can result in harsh civil and criminal penalties.

You have been made aware of foreign asset reporting (and have included your worldwide income), and other tax obligations as noted in this paragraph and understand my tax preparation fee and this letter does not cover those additional services. I can discuss those obligations with you upon your request.

I must have completed preparation of your 2025 income tax returns and submitted them to you for signature on or before March 30, to ensure that your returns will be filed by April 15. If your tax return preparation is in process by me and I have not completed your tax returns by March 30, I will prepare and file an extension on your behalf. If an extension of time to file is required, I will use the information available to me at the time to prepare your extension. If I do not have any of your information by March 31, I will not file an extension on your behalf unless you specifically request me to do so and you provide information for me to use in calculating the extension. I will not be finalizing 2025 tax returns between April 1 through April 15, rather I will only be computing and filing extensions and calculating estimated taxes due for 2026. The last day I can transmit your electronic file for 2025 non-extended tax return is April 13, if I have not received your signed efile authorization forms along with payment of my fee by that date, I will file an extension on your behalf and may add a fee for the extension processing.

An extension, however, only provides you with an extension to file the tax returns, not time to pay the tax, therefore you will need to pay your balance due for 2025 with the extension filing. Assuming I have your tax information for 2025, I will let you know if you have a balance due. An extension is valid through October 15. Taxes paid after April 15 will result in late payment penalties and interest.

The last day to provide ALL of your information to me to allow me to meet the extended due date of October 15, is Monday, September 14, after that date, I cannot guarantee to meet the extended due date. If I have not received your signed authorization forms along with payment of my fee by October 13, I may not be able to timely transmit your electronic filings to meet October 15 due date.

Note: I will be out of town during the following dates in 2026 and thus unavailable: Thursday April 16 through Sunday May 17, Friday June 12 through Monday June 15, Friday July 24 through Monday July 27, and Thursday September 10 through Monday September 14. Please plan accordingly.

The cost of preparing your tax returns is based on a fee schedule and the number of forms required to be filed. Obviously, the more complex the tax return, requiring more forms and schedules, the higher the cost. The fee schedule is based on typical times to gather your data in meetings, correspondence, emails, or telephone conversations, and fully consider the myriads of choices throughout the tax return preparation process, and my standard billing rate of \$340 per hour.

The fee for preparing your income tax returns does not include responding to inquiries or examination by tax authorities, tax planning, tax projection calculations, W4 calculations, or any other correspondence that I may write on your behalf. My minimum fee for preparing a federal and State (California) individual income tax return is \$650, and payment is due upon delivery of the completed tax returns to you, or prior to my electronically filing the tax return. **Tax returns will not be electronically remitted until my fee is paid.**

A digital copy of your completed tax returns is provided as part of my fee; any additional copies will be provided for an additional charge. Your tax returns are prepared by me and submitted to you electronically, I transmit electronically with the taxing authorities upon your review and signed authorization. You must download the copy and save it to your own system, if you require a paper copy of your tax returns or paper filing, there is an additional charge of \$175.

I generally retain, for seven years, the final work product generated for my clients. After the retention period, the documents are destroyed. I do not keep original documents- they are returned to you after completion of the tax returns.

If the above sets forth your understanding, please sign and date this letter (if a joint return, only one spouse needs to sign, however the signing spouse acknowledges, both have read and understand.) Work cannot commence until a signed copy of this document is received.

If a joint tax return is filed, tax returns and copies of all supporting documentation will be made available to either spouse without the consent or notification of the other spouse.

Sincerely,

Cynthia A. Wilkinson, CPA

Approved by: _____ Date: _____

Print Name: _____