412 TAX AND ACCOUNTING SERVICES LLC

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ENGAGEMENT LETTER

CLIENT NAME(S)_____

ADDRESS:_____CITY/STATE/ZIP:_____

PHONE:_____

EMAIL: _____

Thank you for choosing our firm to assist you with your individual 2025 Federal, State and Local taxes. **Please read this letter carefully because it is important to both you and our firm that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform.** If you are confused at all by this letter or believe we have misunderstood what you need, please let us know before you sign it. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services.

We will prepare your individual 2025, and only your **2025 Federal form 1040, Local** and _____**State(s).** ***If you have taxable activity in any other state or country other than USA you*** **are** ***responsible for providing our firm with all information necessary to prepare any additional applicable forms.*** We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be reliedupon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding $10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040 and Form FinCen 114 directly with the Department of the Treasury. ***If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.***

The law imposes penalties when taxpayers understate their tax liability or overstate your deductions. It is imperative that you provide us with all your income and deductions, and that what you provide is accurate.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

We are responsible for preparing only the specific individual income tax forms for the specific federal, state and local agencies. Any other requested services, forms or other actions on our part require a separate written, signed engagement letter. In the absence of written communications from us documenting such services, our services will be limited and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements other than the one(s) you have requested in the 2nd paragraph of this letter. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.

Our fee for individual form 1040 will be based on the time and forms required at standard billing rates plus out-of-pocket expenses, or other reasonable method. Invoices are due and payable upon presentation. To the extent permitted by the state law, an **interest charge** may be added to all accounts not paid within thirty (30) days.

In the event the United States Government, State Government, or any governing body issue new laws or amend existing laws that cause a need for our firm to amend your return after it has been filed, there will be a fee for the amended return.

Our fee does not include responding to inquires or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. Please do not respond to or click on any links from emails purportedly from the IRS-the IRS never initiates correspondence via email and any such emails are attempts to steal your identity. Additionally in order to protect your identity we will verify your birthdate and social security number when you call or visit our office.

We DO NOT automatically file tax extensions for clients-you must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension.

412 Tax and Accounting LLC is not retaining any paper copies of the provided documentations. It is your responsibility to maintain, in your records, all the documentation necessary to support the data used in preparing your tax returns for three years from the filing date. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

Privacy laws established by the IRS prohibit us from providing confidential information or copies to anyone other than you without your specific, written authorization. We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. **We will not retain copies of your records but will retain our work papers used for your engagement for four years, after which these documents will be destroyed without further notification.**

In the interest of facilitating our services to you, we utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 30 days after the earlier of your or our termination of services under this agreement or April 15 (upon service termination), unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices.

Our engagement to prepare your individual 2025 tax returns will conclude with a packet of the completed returns to you (if paperfiling) for your signature, or our subsequent submittal of your tax return (if e-filing). When ready, we can send an electronic copy of your returns via encrypted e-mail or fax; or, you can pick up a paper copy of your returns and your documents used to prepare the returns at our office (unless other arrangements have been made). **If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities.** Review all tax-return documents carefully before signing them.

Payments for billings are due upon receipt and billings become delinquent if not paid within 30 days of the invoice date. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. If billings are not paid within 60 days of the invoice date, at our election, we may stop all work until your account is brought current, or we may withdraw from this engagement.

In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, 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 or cause of action against the accounting 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.

Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at Accountant's office located in Allegheny County, State of Pennsylvania, USA, and Allegheny County, State of Pennsylvania, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of the State of Pennsylvania.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of information.

QUESTIONNAIRE

Do you have a foreign bank account? Circle: Yes or No

If "Yes", what was the highest amount at any time during the year 2025 in the U. S Dollars? $_____

If $10,000 or more, you must file a FINCEN114. This can be filed online only.

OUR OFFICE DOES NOT FILE FINCEN114's FOR TAXPAYERS. It is solely your responsibility to file this particular return. If you do not file as required; you may be subject to a $10,000 fine plus other penalties.

Did you purchase, sell or trade digital assets in 2025? Circle: Yes or No

Would you like to have your refund (if any) direct deposited? Circle: Yes or No

If yes, please provide financial institute information to the tax preparer.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign this letter in the space indicated; a copy will be included with your return.

We appreciate your confidence in us. Please call if you have questions.

Sincerely,
412 Tax and Accounting Services LLC
(Both spouses must sign for preparation of joint returns.)
Accepted By:

_ Taxpayer Printed Name & Signature Date

_____

_ Spouse Printed Name & Signature Date

_____

NOTE: Your return will not be prepared or E-Filed until we receive this signed letter and forms 8879 for federal and for state.