Dear Tax Client,

Emilee F King, professional tax preparer is pleased to provide you with the professional services described below. This Client Service Agreement ("CSA") confirms our understanding of the terms and objectives of our tax services engagement. I will perform my services in accordance with the Statement on Standards for Tax Services issued by the American Institute of Certified Accountants.

**Scope of Engagement:** 4K Business Solutions will prepare your tax returns based upon information and representations that you provide to us. We will not audit or verify the information provided to us, but we will ask for clarification when necessary. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. As a result, you agree to indemnify and hold our firm and any of its partners harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

**Client Responsibilities:** We will provide you with an income tax organizer to help you compile and document the information we will need to prepare your income tax returns. It is your obligation to complete the tax organizer with accurate and complete information, including foreign and crypto income.

- You are responsible for segregating, if any, business expenses such as travel, meals, vehicle use, and any related expenses are supported by the necessary records required by the IRS and other tax authorities. At your request, we are available to answer your questions and advise you on the types of supporting records required.
- You acknowledge that it is your responsibility to inform us of any bartering transactions or transactions of interest as designated by the IRS. You agree to hold us harmless with respect to any additional taxes, penalties or interested imposed on you by taxing authorities resulting from your failure to notify us, in writing, of such transactions.
- You are responsible for maintaining adequate records to substantiate the accuracy of your tax return. You are responsible for retaining all documents that provide support for reported credits and deductions on your return as required under tax law. Your agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.
- It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in foreign countries. Based upon the information which you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include Form TD F 9022.1, Report to Foreign Bank and Financial Accounts (FBAR). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, we will confirm this in a separate engagement letter and delineate the

**You have FINAL responsibility for your income tax returns. Check your returns carefully for accuracy and completeness before you sign them.**

**4K Business Solutions Responsibilities:** We will prepare your returns based on your filling status (single, married filing jointly, married filing separately, head of household or qualifying widow(er) with dependent child) as reflected in your tax organizer.
Tax Planning is not included in this engagement. During preparing the tax returns identified above, we may bring to your attention certain available tax savings strategies for you to consider as possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.
This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. If you ask us to represent you, we will confirm this in a separate engagement letter and delineate how additional charges for this service will be calculated.

**Penalties and Interest Charges:** Federal, state, and local taxing authorities impose various penalties and interest charges for noncompliance with tax law, including, for example, failure to file or late filing of returns, and underpayment of taxes. Should we encounter instance of unclear tax law, or potential conflicts in the interpretation of the law, we will present you, the tax preparer, with the reasonable courses of actions and the consequences of each. You as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by the taxing authorities. We rely on the accuracy and completeness of the information you provide to us in the connection with the preparation of your tax returns. Failure to disclose, or inadequate disclosure of income or tax positions, can result in the imposition of penalties and interest charges.

**Fees and Billing:** Our fee is based on tax forms required to be completed. Additional charges will be billed hourly for any bookkeeping services needed to complete the tax return. All invoices are due and payable upon presentation of completed tax return.

Our engagement will conclude when your return is completed, you will be notified via phone or email that you have provided that your return is ready. We will return your original records to you at the end of this engagement. It is your responsibility to store these records, along with any supporting documents in case these items are needed later to satisfy tax authority inquiries. We will retain copies of your records and all working papers for seven years, after which these documents will be destroyed. Once you have reviewed your tax return, paid your invoice, and signed Form 8879 – IRS e-file Signature Authorization and this client agreement we will file your tax return. If you choose to not file electronically, we will need to mail in your return, additional charges may apply for this service.

**Electronic Data Communication and Storage and Use of Third-Party Service**

In the interest of facilitating my services to you, I may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors secured portals or clouds. Electronic data that is confidential to you may be transmitted or stored using these methods. I may use third-party service providers to store or transmit this data, such as providers of accounting software. In using these data communication and storage methods, my firm employs measures designed to maintain data security. I

will use reasonable efforts to keep such communications and data access secure in accordance with my obligations under applicable laws and professional standards. I also require all of my third-party vendors to do the same. You recognize and accept that I have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by me or my third-party vendors. You consent to my use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement. To enhance my services to you, I will use Dropbox, a collaborative, virtual workspace in a protected, online environment. Dropbox allows for real-time collaboration across geographic boundaries and time zones and allows 4K Business Solutions and you to share data, engagement information, knowledge, and deliverables in a protected environment. You agree that Emilee King, 4K Business Solutions LLC has no responsibility for the activities of Dropbox and agree to indemnify and hold our firm with respect to any and all claims arising from or related to the operation of Dropbox.

**Termination and Other Terms**

Any claim arising out of this Agreement shall be commenced within one year of the delivery of the work product to the client. We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter, if we disagree on the correct tax position, or if we feel we cannot complete the return to our professional standards for client satisfaction.

*I have read and agree to the terms of the engagement with 4K Business Solutions in my 2024 income tax returns.*