

Armanino LLP Tax Services Terms

These Tax Services Terms, including Annex A attached hereto, (the “**Terms**”) form part of the agreement under which we will provide professional services to you (the “**Services**”), as further described in the engagement letter referencing these Terms (the “**Engagement Letter**”) (together with these Terms, the “**Agreement**”). Unless otherwise defined in these Terms, all capitalized terms used herein will have the meaning assigned in the Engagement Letter.

1. **Covered Services.** We will only provide those Services specifically described in the applicable Engagement Letter and Annex A and will not be responsible for any other Services. We are under no duty to review the information you provide to determine whether you may have a filing and/or other tax related obligations with another state(s), however, if we become aware of any other filing requirements or discover information that affects prior-year tax returns, we will advise you of the obligation and may provide those additional services at your request as a separate engagement. We cannot be responsible for identifying all items that may affect prior-year returns. Our Services are limited in nature and do not extend to all of your tax matters.

2. **Services Standards.** We will use our professional judgment to resolve questions in your favor where a tax law is unclear, provided there is a reasonable justification for doing so in accordance with our professional standards. Whenever we are aware that the law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts) on significant issues affecting your tax returns, we will explain the possible positions that may be taken on your returns in accordance with our professional standards. We will follow whatever position you request, so long as it has at least a realistic possibility of being sustained administratively or judicially on its merits if challenged. In the event, however, that you ask us to take a tax position that does not have at least a realistic possibility of being sustained administratively or judicially on its merits if challenged, we reserve the right to stop work and to collect all amounts due for work already performed. The performance of the Services is heavily dependent upon you (and your outside advisors, if applicable) providing us accurate and complete versions of any relevant materials and information as requested by us. Also, penalties may be imposed against you if your tax returns do not reflect complete and accurate information regarding all of your transactions, and we will have no responsibility or liability to you for any penalties assessed against you if such penalties are attributable to any misrepresentation or inaccurate information provided by you. Our assumption (without independent verification) is that there will be timely execution and delivery of and performance as required by the representations and documents. It is your responsibility to provide us, at least 60 days prior to a filing deadline, with the complete and accurate information necessary for us to prepare timely, complete and accurate returns. Failure to adhere to this timeframe may cause you to pay inadequate amounts with extensions or cause you to file delinquent returns, both of which may expose you to penalties and interest assessments. Similarly, our Services will not include any procedures designed to discover fraud, embezzlement, or other irregularities.

For our tax consulting services, our services will be based on the law, regulations, cases, rulings, and other tax authority in effect as of the date of this Agreement. If there are changes in or to the foregoing tax authorities (for which we have no responsibility to advise you), such changes may result in our recommendations being rendered invalid or necessitate (upon your request) a reconsideration of our recommendations. The Services will not constitute an engagement to provide audit, compilation, review or attest services as described in the pronouncements on professional standards issued by the AICPA, and, therefore, we will not express an opinion or any other form of assurance with respect to any matters (including, without limitation, the tax provision, current and deferred tax accounts, and required disclosures).

3. **Your Information; Confidentiality. (A)** In connection with the Services, either party (in each such case, the “**Recipient**”) may access or come into possession of the other party’s (in each such case, the “**Discloser**”) Confidential Information. “**Confidential Information**” means any information that is (i) marked or identified as confidential information, (ii) given the nature of the confidential information or the circumstances surrounding its disclosure reasonably should be understood to be confidential, or (iii) relates to or includes the existence or terms of the Agreement. Recipient will (1) not disclose to any third party without Discloser’s consent any of Discloser’s Confidential Information and (2) maintain Discloser’s Confidential Information in confidence using at least the same degree of care as Recipient uses to protect its own confidential or proprietary information, but in no event less than a reasonable degree of care. Confidential Information does not include information that: (i) is or becomes publicly available without breach of this Section; (ii) is, at the time of disclosure by Discloser, already known to Recipient without any obligation restricting disclosure; (iii) is or was received from a third party who did not acquire or disclose such information by a wrongful or tortious act; or (iv) is or was independently developed by Recipient without reference to any of Discloser’s Confidential Information. Recipient agrees to use commercially reasonable efforts to protect any of Discloser’s Confidential Information exchanged electronically or stored in Recipient’s systems. However, the parties understand that such efforts are not failsafe and, as such, agree that, provided Recipient has taken commercially reasonable efforts to protect such information, any unauthorized access to such information or attack on the systems of Recipient or third party vendors or tools used in provision of Services, shall not constitute a breach of this Section.

Recipient may share Discloser's Confidential Information: (w) with subcontractors, as applicable, that are providing services in connection with this Agreement and that have agreed to be bound by confidentiality obligations similar to those in this Section; or (x) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining to this Agreement; or (y) in any matter or dispute when Recipient needs to make disclosures to defend itself and the Services Recipient performed. Additionally, you authorize us to use your data, on an aggregated, de-identified basis, to create or develop, by or on behalf of Armanino, reports, studies, analyses (including statistical, data and trend analysis or benchmarking), data models or other work product, which we shall be free to use for our business purposes, including sharing publicly or with other of our clients. Your raw data would not be available to anyone outside of our firm, and nothing in this section allows us to gain ownership of your data. **(B)** We keep workpapers relating to the Services for 7 years after which time they may be destroyed. We will return documents you provided relating to the Services to you upon request. If we receive a request (including a subpoena, summons or discovery demand in litigation) requesting the production of any documentation or testimony relating to our Services, we will bill you for our time and expenses incurred in complying with the request, including attorneys' fees. We will promptly inform you of any such request unless legally prohibited from doing so. Charges may apply for any additional requests for us to provide copies of your records.

4. Management Responsibilities If we provide both attest and nonattest services to you, then in order to maintain our independence, you assume all management responsibilities for any nonattest services that we provide as part of the Services. You will designate a qualified individual with suitable skill, knowledge, or experience, from your senior management to oversee the nonattest services, evaluate the adequacy and results of the nonattest services, and accept responsibility for them. You understand and agree that the ultimate responsibility with respect to the appropriate application and interpretation of any oral or written communications rests with your management. For all tax return services, you have the final responsibility for the tax returns and, therefore, you should review the returns carefully before you sign them. You are solely responsible for ensuring that you and all of your representatives comply with all applicable laws and regulations.

5. Your Responsibilities. You are responsible for all decisions relating to the use or implementation of the output of the Services, and for determining whether the Services are appropriate for your purposes. We are not responsible for your use of the output of the Services, although we may provide advice and recommendations to assist you in your management functions and decision-making. If you breach this Agreement in any way, we may immediately stop performing the Services until such time as the breach is cured.

6. Reports; Reliance by Third Parties. Any information, advice, recommendations or other content of any reports, opinions, presentations or other communications we provide under this Agreement ("**Reports**") are only intended for you and the other users contemplated by the Agreement. You may not rely on any draft Report. Unless otherwise specifically agreed to in this Agreement, no third party is entitled to rely, in any manner or for any purpose, on the Reports, advice, opinions, work product or other services of Armanino. You will obtain our written consent prior to including a Report and the accompanying financial statements in any annual or periodic report, offering circular or memorandum, or any document filed or provided to the U.S. Securities and Exchange Commission, any stock exchange, stock listing service, or any similar service, entity or governmental body, and will provide us with a reasonable opportunity to review the entire document before it is filed or disseminated. We are not required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery. Your understanding that our recommendations are solely for your benefit, is limited to the described transactions, and may not be relied upon by any other person or entity. Your understanding that the results of our Services are not binding on Federal, state, or foreign taxation authorities, and that such taxation authorities may challenge the results of our Services. For clarity, we will not provide you with any investment or legal advice in connection with the Services.

7. Tax Advice. Nothing in this Agreement will prohibit you from disclosing to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate ("**Tax Advice**"). With the exception of tax authorities, you will inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent. Some tax-related discussions without personnel who are Federally Authorized Tax Practitioners may be protected from disclosure in certain non-criminal matters before the U.S. Internal Revenue Service or in Federal court. You are solely responsible for managing the recognition, establishment and maintenance of this protection, and for informing us if you wish to invoke this protection.

8. Representation of Affiliates. Unless specifically identified in the Agreement, our representation of you does not include or extend to any of your affiliates or other third parties.

9. Billing; Payment. Unless otherwise specified in the Engagement Letter, the Services will be billed on a time & materials basis using our then-current hourly rates. Invoices may be submitted to you as the Services are performed and expenses are incurred. Unless otherwise stated in the Engagement Letter, invoices become delinquent if not paid within 30 days of the invoice date and will be subject to a 1% or the maximum permitted under the applicable laws, per month late charge, whichever less. You will also be billed for administrative, technology, travel, and out-of-pocket expenses, which typically range between 5% and 8% of the total fee for the Services, unless otherwise stated in the

Engagement Letter . Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you will pay (other than taxes imposed on our income generally) and will indemnify us against any claims, costs or expenses related to amounts you fail to pay.

10. **Termination; Withdrawal.** We may immediately withdraw and terminate this Agreement and withdraw from providing any further Services if: (a) we become aware of any information, including but not limited to actual, alleged, or suspected fraud, misconduct, or other noncompliance with laws and regulations, which causes us, in our sole judgement, to have reasonable doubt as to the integrity of you, your management, owners, or those charged with governance; (b) you fail to provide us with information we request; (c) you cause a substantial delay in the Services; (d) we are unable to complete the engagement or are unable to form an opinion for reasons beyond our control; or (e) we are no longer able to satisfy our professional obligations regarding independence or conflicts of interest. Unless otherwise agreed in the Engagement Letter, either party may terminate the Services at any time with or without a cause by giving the other party 30 days written notice. Notwithstanding anything to the contrary under the Agreement, our engagement ends upon delivery of the Services for which we have been engaged (in the case of tax return Services, upon filings of the tax returns for which we have been engaged). If we withdraw or terminate for any reason, you will pay all of our fees for work performed and expenses incurred through the effective date of such withdrawal or termination, unless another payment arrangement is defined in the Engagement Letter. We may withhold any work product until all past due invoices have been paid. The Terms will survive termination or expiration of the Agreement, provided that Sections 3 (A) will survive only for 1 year following the expiration or termination of the Agreement.

11. **Work Product.** We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how ("**Materials**") that we own or license in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in: (a) the Materials (including any improvements or knowledge developed while performing the Services); and (b) any workpapers prepared or compiled in connection with the Services (but not your Confidential Information reflected in them). You should retain all the documents (including canceled checks, bank statements, invoices, contracts, travel logs, accounting records, and electronic data) that support the income, expenses, deductions and other information on your tax forms. These documents may be necessary to prove the accuracy and completeness of the forms to a taxing authority or court. It is your responsibility to retain and protect all "Taxpayer Copy" returns provided to you at the time of preparation for possible future use, including potential examination by any government or regulatory agencies.

Tax Services Terms

12. **Warranty Disclaimer.** ARMANINO MAKES NO WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, AND SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES.

13. **Limitation of Liability.** TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW AND PROFESSIONAL REGULATIONS, IN NO EVENT WILL WE, OUR AFFILIATES OR OUR CONTRACTORS BE LIABLE TO YOU OR ANY THIRD PARTY FOR ANY OF THE FOLLOWING, ARISING OUT OF OR RELATED TO THIS AGREEMENT OR THE SERVICES, WHETHER BASED IN CONTRACT, TORT (INCLUDING ACTIVE AND PASSIVE NEGLIGENCE), STRICT LIABILITY, OR OTHERWISE: (A) SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES OF ANY NATURE, INCLUDING BUSINESS INTERRUPTION OR LOSS OF PROFITS, CONTRACTS, OPPORTUNITIES, GOODWILL, REPUTATION, PRODUCTIVITY, FACILITIES OR EQUIPMENT, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR DAMAGE WAS FORESEEABLE, AND NOTWITHSTANDING THE FAILURE OF ANY REMEDY OF ITS ESSENTIAL PURPOSE; OR (B) DIRECT DAMAGES IN AN AMOUNT GREATER THAN THE AMOUNT PAID TO US BY YOU IN THE TWELVE MONTHS PRIOR TO THE DATE THE CLAIM AROSE FOR THE INDIVIDUAL SERVICES THAT GAVE RISE TO THE CLAIM EXCEPT WHERE THE CLAIM HAS ARISEN DUE TO OUR GROSS NEGLIGENCE, WILFUL MISCONDUCT OR FRAUD.

14. **Indemnification.** To the maximum extent permitted by applicable law and professional regulations, you will defend, indemnify and hold harmless Armanino, and its partners, employees, contractors and agents from and against all claims by third parties (including your affiliates, employees and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) in any way arising out of, connected with, of or related to: (a) the reliance on any representations (including financial statements, tax advice or other advice by Armanino) by anyone not specifically identified in a writing signed or issued by Armanino as someone permitted to rely upon such representations; (b) any inaccuracy of information, misrepresentation of or omission from information provided by you to Armanino relating to the Services; or (c) any misappropriation, fraudulent acts, illegal acts, or any breach of this Agreement, by you, your officers, directors, employees, contractors, agents or anyone acting on your behalf. We will notify you of any claim for which we seek indemnification. You shall have no duty to defend, indemnify or hold harmless if Armanino is proven (as shown by a final judgment of a court or arbitrator) to have acted with fraud, or otherwise acted with intent to harm or damage anyone; in that event, Armanino shall promptly refund to you any amounts you paid to defend Armanino against such

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allegations. You must use counsel reasonably acceptable to us for the defense or settlement of any such claim at your sole expense. We must approve the settlement of any claim.

15. **Dispute Resolution.** Both parties agree that, for any dispute arising under this Agreement (other than a claim for nonpayment of fees) or any claim relating to the Services, the parties will try in good faith to settle the dispute by mediation before filing a complaint or otherwise resorting to litigation. The mediation will be held in Philadelphia, Pennsylvania, and the costs of any mediation proceeding will be shared equally by all parties. You may not initiate any action relating to the Services more than 1 year after the work product is delivered.

16. **Governing Law; Venue.** This Agreement is governed by Pennsylvania law, excluding its conflicts of law rules. Any claims or other actions arising out of this Agreement will be litigated in the state courts in Philadelphia County, Pennsylvania, or the United States District Court for the Eastern District of Pennsylvania, as applicable, and each of us consents to the exclusive jurisdiction of those courts.

17. **Hiring our Personnel.** If, during the term of this Agreement or within one year thereafter, you hire one of our employees or contractors who performed Services hereunder, you agree to pay us 100% of the employee's or contractor's first year salary as a placement fee; Nothing in this Section will restrict your ability to recruit generally in the media, and the placement fee will not apply to any employee or contractor of Armanino who voluntarily applies for employment without having been initially and specifically solicited or recruited by you.

18. **Third Party Tools & Service Providers.** From time to time, and depending upon circumstances, we may use subcontractors or other third-party service providers, such as independent contractors, specialists or vendors, to assist us in providing the Services. Subject to any other provisions of the Agreement, we remain responsible to you for the supervision of and provision of Services by all service providers, entities, and personnel who assist us in rendering Services hereunder and for protecting the confidentiality of your information. These third parties and their personnel may be located within or outside the United States. We may also use personnel from affiliates of Armanino or other Armanino-related entities (including our wholly-owned subsidiary based in India and contractors in the Philippines) or any of their respective affiliates. In addition, we may utilize third-party service providers or tools, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process your information in connection with the delivery of certain services. Armanino is committed to maintaining the confidentiality and security of your information, and accordingly, we maintain policies, procedures and safeguards to protect the confidentiality of your information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of your information, provided we may use electronic media to transmit your information and such use

in itself will not constitute a breach of any confidentiality obligation. Notwithstanding anything to the contrary, you understand and agree that we have no control over third party tools and, consequently, we have no responsibility to you or any third party for any loss, disclosure or corruption of any of your Confidential Information uploaded, stored or processed by such third party tools. You hereby consent and authorize us to engage and disclose your information to the foregoing entities and parties for the purpose of providing the Services.

19. **Independent Contractor.** We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other. You agree that nothing in this Agreement nor in any Engagement Letter is intended to create duties to you beyond those expressly provided for in each Engagement Letter, and the parties specifically disclaim the creation of any fiduciary relationship between, or the imposition of any fiduciary duties on, either party. You agree that our partners do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to Armanino or each other, whether arising in tort, contract or otherwise.

20. **Corporate Transparency Act/Beneficial Ownership Reporting.** Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

21. **Force Majeure.** Neither of us shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control including, but not limited to: (a) acts of God, nature or the public enemy; (b) acts or omissions of any government entity; (c) fire or other casualty for which a party is not responsible; (d) quarantine pandemic, or epidemic, including but not limited to coronavirus; and, (e) strike or defensive lockout.

22. **Assignment.** Neither of us may assign this Agreement, or our rights or obligations under this Agreement, without the other party's written consent; provided, however, that either party may assign this Agreement without the other's consent to a successor in connection with a merger, acquisition, or sale of all or substantially all of the party's assets.

23. **Severability.** This Agreement will be enforced to the fullest extent permitted by applicable law. If any provision of this Agreement is held to be invalid or unenforceable to any extent, then the remainder of this Agreement will have full force and effect and such provision will be interpreted, construed or reformed to the extent reasonably required to render the same valid, enforceable and consistent with the original intent underlying such provision.

24. **Electronic Signatures; Counterparts.** This Agreement may be executed by facsimile, electronic transmission (e.g., .PDF), or electronic signature and in identical counterparts, each of which (including signature pages) will be deemed an original, but all of which together will constitute one and the same instrument. A facsimile, scanned, or photocopied signature (and any signature duplicated in another similar manner) identical to the original will be considered an original signature.

25. **Complete Agreement.** This Agreement together with the Annex A attached hereto contains the entire agreement between us with respect to the Services and supersedes all oral understandings, representations, prior discussions and preliminary agreements. Any conflict between these Terms and an Engagement Letter will be resolved in favor of these Terms, unless the Engagement Letter explicitly states that it is intended to modify the Terms.

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Annex A
Description of the Services

TAX RETURN SERVICES	
Services	Description
<p><i>Tax Return- Individual-Federal (Form 1040) and Multiple States</i></p>	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>In addition to annual income tax returns, federal and state tax laws require information reporting with respect to certain transactions and investments, including, but not limited to, sale, receipt, exchange or acquisition of any financial interest in any virtual currency, the acquisition of foreign stock or assets, direct or indirect investments in or through foreign financial accounts or trusts, intercompany or related party transactions, and tax shelters. Failure to timely comply with applicable information reporting requirements may result in substantial monetary penalties imposed onto you. You accept full responsibility for informing us of any and all reportable transactions or investments. If you fail to do so, we accept no liability for penalties associated with the failure to comply with your information reporting requirements.</p> <p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties. It is your responsibility to inform us of the existence of these accounts or assets. Unless otherwise specifically stated on page one of the Engagement Letter, we will not prepare, file, or provide assistance with this form together with any of our filings.</p> <p><u>Penalty Provisions.</u> The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. For individual taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10 percent of the tax required to be shown on the return, or \$5,000. The penalty is 20 percent of the tax underpayment. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.</p>
<p><i>Tax Return - Federal (Form 1120, 1120-PC, 1120-L and 1120-C, 1120-H, 1120-FM 1120-IC-DISC) and Multiple States</i></p>	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties. It is your responsibility to inform us of the existence of these accounts or assets. Unless otherwise specifically stated on page one of the Engagement Letter, we will not prepare, file, or provide assistance with this form together with any of our filings.</p> <p><u>Penalty Provisions.</u> The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. For corporate taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10 percent of the tax required to be shown on the return, or \$10,000. The penalty is 20 percent of the tax underpayment. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your</p>

TAX RETURN SERVICES	
Services	Description
	returns.
Tax Return- Form 1042 and 1042-S- Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty provisions for Form 1042. The law provides for a penalty to be imposed where taxpayers file Form 1042 late, or fail to pay or deposit the tax when due. The penalty for not filing the Form 1042 when due (including extensions) is 5% of the unpaid tax for each month or part of a month the return is late, up to a maximum of 25% of the unpaid tax. The penalty for not paying tax when due is usually one-half of 1% of the unpaid tax for each month or part of a month the tax is unpaid. The penalty cannot exceed 25% of the unpaid tax. IRS may impose additional penalties for negligence, substantial understatement of tax, and fraud.</p> <p>Penalty provisions for Form 1042-S. The law provides for penalties to be imposed where the Form 1042-S is not filed timely, information is not furnished on time or failure to file electronically. A penalty may be imposed for failure to file each correct and complete Form 1042-S when due (including extensions), unless you can show that the failure was due to reasonable cause and not willful neglect. The penalty, based on when you file a correct Form 1042-S, is the following.</p> <ul style="list-style-type: none"> • \$60 per Form 1042-S if you correctly file within 30 days after the required filing date; the maximum penalty is \$630,500 per year (\$220,500 for a small business). A small business, for this purpose, is defined as having average annual gross receipts of \$5 million or less for the 3 most recent tax years (or for the period of its existence, if shorter) ending before the calendar year in which the Forms 1042-S are due. • \$120 per Form 1042-S if you correctly file more than 30 days after the due date but by August 1; the maximum penalty is \$1,891,500 per year (\$630,500 for a small business). • \$310 per Form 1042-S if you file after August 1 or you do not file correct Forms 1042-S; the maximum penalty is \$3,783,000 per year (\$1,261,000 for a small business). <p>If the taxpayer intentionally disregards the requirement to report correct information, the penalty per Form 1042-S is increased to the greater of \$630 or 10% of the total amount of items required to be reported, with no maximum penalty.</p> <p>If the taxpayer fails to provide Forms 1042-S to recipients and cannot show reasonable cause, a penalty of up to \$310 may be imposed for each failure to furnish Form 1042-S to the recipient when due. The penalty may also be imposed for failure to include all required information or for furnishing incorrect information on Form 1042-S. The maximum penalty is \$3,783,000 for all failures to furnish correct recipient statements during a calendar year. If you provide the correct statement on or before August 1, reduced penalties similar to those for failing to file a correct Form 1042-S with the IRS may be imposed. If the taxpayer intentionally disregards the requirement to report correct information, each \$310 penalty is increased to the greater of \$630 or 10% of the total amount of items required to be reported, with no maximum penalty. If the taxpayer is required to file electronically but fail to do so, and the taxpayer does not have an approved waiver on record, penalties may apply.</p>
Tax Return Form 5227- Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers fails timely file a return, or files a complete return, or furnishes incorrect information. The penalty is \$20 for each day the failure continues with a maximum of \$11,000 for any one return. However, if the trust has gross income greater than \$282,000, the penalty is \$110 for each day the failure continues with a maximum of \$56,000 for any one return. The IRS may make a written demand that the delinquent return be filed or information be furnished specifying a time to comply with the demand. If the trustee fails to comply with the demand by the specified date, the trustee will be charged a penalty of \$10 for each day the failure continues with a maximum of \$5,500 for any one return. If the trustee required to file the return knowingly fails to file the return, the same penalty</p>

TAX RETURN SERVICES	
Services	Description
	that is imposed on the trust will also be imposed on such trustee. Also, penalties for filing a false or fraudulent return apply.
Tax Return- Form 926- Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayer fails to comply with section 6038B, the penalty equals 10% of the fair market value of the property at the time of the transfer. The penalty will not apply if the failure to comply is due to reasonable cause and not to willful neglect. The penalty is limited to \$100,000 unless the failure to comply was due to intentional disregard. Moreover, the period of limitations for assessment of tax upon the transfer of that property is extended to the date that is 3 years after the date on which the information required to be reported is provided.</p>
Tax Return- Form 8288- Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayer fails to file Form 8288 when due and for failure to pay the withholding when due. In addition, if you are required to but do not withhold tax under section 1445, the tax, including interest, may be collected from you. Under section 7202, you may be subject to a penalty of up to \$10,000 for willful failure to collect and pay over the tax. Corporate officers or other responsible persons may be subject to a penalty under section 6672 equal to the amount that should have been withheld and paid over to the IRS.</p>
Tax Return- Form 8621- Federal	We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.
Tax Return- Form 8865- Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers and each applicable category failed to complete the timely filings.</p> <p>Failure to timely submit all information required of Category 1 and 2 filers.</p> <ul style="list-style-type: none"> • A \$10,000 penalty is imposed for each tax year of each foreign partnership for failure to furnish the required information within the time prescribed. If the information isn't filed within 90 days after the IRS has mailed a notice of the failure to the U.S. person, an additional \$10,000 penalty (per foreign partnership) is charged for each 30-day period, or fraction thereof, during which the failure continues after the 90-day period has expired. The additional penalty is limited to a maximum of \$50,000 for each failure. • Any person who fails to furnish all of the information required within the time prescribed will be subject to a reduction of 10% of the foreign taxes available for credit under sections 901, 902 (for dividends paid in pre-2018 tax years of foreign corporations), and 960. If the failure continues 90 days or more after the date the IRS mails notice of the failure, an additional 5% reduction is made for each 3-month period, or fraction thereof, during which the failure continues after the 90-day period has expired. See section 6038 (and the underlying regulations) for the maximum reduction, the exception due to reasonable cause, and for limits on the amount of these penalties. • Criminal penalties under sections 7203, 7206, and 7207 may apply for failure to file or for filing false or fraudulent information. <p>Additionally, any person that files under the constructive owners exception may be subject to these penalties if all the requirements of the exception aren't met. Any person required to file Form 8865 who doesn't file under the multiple Category 1 filers exception may be subject to the above penalties if the other person doesn't file a correctly completed form and schedules.</p> <p>Failure to file information required of Category 3 filers.</p>

TAX RETURN SERVICES	
Services	Description
	<p>Any person that fails to properly report a contribution to a foreign partnership that is required to be reported under section 6038B and the regulations under that section is subject to a penalty equal to 10% of the fair market value (FMV) of the property at the time of the contribution. This penalty is subject to a \$100,000 limit, unless the failure is due to intentional disregard. In addition, the transferor must recognize gain on the contribution as if the contributed property had been sold for its FMV. See section 6038B for the exception due to reasonable cause.</p> <p>Failure to file information required of Category 4 filers.</p> <p>Any person who fails to properly report all the information requested by section 6046A is subject to a \$10,000 penalty, in addition to the section 7203 criminal penalty, unless it is shown that such failure is due to reasonable cause. If the failure continues for more than 90 days after the IRS mails notice of the failure, an additional \$10,000 penalty will apply for each 30-day period (or fraction thereof) during which the failure continues after the 90-day period has expired. The additional penalty shall not exceed \$50,000.</p> <p>Treaty-based return positions.</p> <p>File Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), to report a return position that a treaty of the United States (such as an income tax treaty, an estate and gift tax treaty, or a friendship, commerce, and navigation treaty):</p> <ul style="list-style-type: none"> • Overrides or modifies any provision of the Internal Revenue Code, and • Causes (or potentially causes) a reduction of any tax incurred at any time. <p>Failure to make such a report may result in a \$1,000 penalty (\$10,000 in the case of a C corporation). Penalties may be imposed for underpayment attributable to undisclosed foreign financial asset understatements. The term "undisclosed foreign financial asset" with respect to any tax year includes any asset with respect to which required information was not provided. An "undisclosed foreign financial asset understatement" means for any tax year, the portion of the understatement for that tax year which is attributable to any transaction involving an undisclosed foreign financial asset. No penalty will be imposed with respect to any portion of an underpayment if the taxpayer can demonstrate that the failure to comply was due to reasonable cause with respect to such portion of the underpayment and the taxpayer acted in good faith with respect to such portion of the underpayment.</p>
Tax Return – Form 8858- Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers as follows:</p> <ul style="list-style-type: none"> • A \$10,000 penalty is imposed for each annual accounting period of each CFC or CFP for failure to furnish the required information within the time prescribed. If the information is not filed within 90 days after the IRS has mailed a notice of the failure to the U.S. person, an additional \$10,000 penalty (per CFC or CFP) is charged for each 30-day period, or fraction thereof, during which the failure continues after the 90-day period has expired. The additional penalty is limited to a maximum of \$50,000 for each failure. • Any person who fails to file or report all of the information required within the time prescribed will be subject to a reduction of 10% of the foreign taxes available for credit under sections 901 and 960. If the failure continues 90 days or more after the date the IRS mails notice of the failure to the U.S. person, an additional 5% reduction is made for each 3-month period, or fraction thereof, during which the failure continues after the 90-day period has expired. See section 6038(c)(2) for limits on the amount of this penalty. <p>Criminal penalties may be imposed may apply for failure to file the information required.</p>
Tax Return- Partnership - Federal (Form 1065) and	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the</p>

TAX RETURN SERVICES	
Services	Description
Multiple States	<p>Engagement Letter.</p> <p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties. It is your responsibility to inform us of the existence of these accounts or assets. Unless otherwise specifically stated on page one of the Engagement Letter, we will not prepare, file, or provide assistance with this form together with any of our filings.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. For partnerships and individual taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10 percent of the tax required to be shown on the return or \$5,000. The penalty is 20 percent of tax underpayment. Taxpayers other than “tax shelters” may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. A taxpayer is considered a “tax shelter” if its principal purpose is to avoid federal income tax. Because a partnership is an entity whose tax attributes flow through to its partners, the penalty for substantial understatement of tax relating to partnership items may be imposed on partners. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is “substantial authority” for the position proposed to be taken on such issues in your returns.</p>
Tax Return- From 8804- Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make late filings. A partnership that fails to file Form 8804 when due (including extensions of time to file) can generally be subject to a penalty of 5% (0.05) of the unpaid tax for each month or part of a month the return is late, up to a maximum of 25% (0.25) of the unpaid tax. The penalty won't apply if the partnership can show reasonable cause for filing late.</p> <p>If Form 8804 is filed more than 60 days late, the minimum penalty will be \$450, or the amount of any tax owed, whichever is smaller. A penalty can be imposed for failure to file each Form 8805 when due (including extensions). The penalty can also be imposed for failure to include all required information on Form 8805 or for furnishing incorrect information. The penalty is based on when a correct Form 8805 is filed.</p> <p>The penalty for each failure to file a correct 2022 Form 8805 is \$290, with a maximum penalty of \$3,532,500. A penalty can be imposed for each failure to furnish Form 8805 to the recipient when due. The penalty can also be imposed for each failure to give the recipient all required information on each Form 8805 or for furnishing incorrect information.</p>
Tax Return- Form 8938	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make late filings. If taxpayer will be subject to the following penalties if the taxpayer does not file a correct and complete Form 8938 within 90 days after the IRS mails you a notice of the failure to file, you may be subject to an additional penalty of \$10,000 for each 30- day period (or part of a period) during which you continue to fail to file Form 8938 after the 90-day period has expired. The maximum additional penalty for a continuing failure to file Form 8938 is \$50,000. There are further criminal penalties for filing the return</p>

TAX RETURN SERVICES	
Services	Description
	incorrect, incomplete and/or underpay applicable taxes.
Tax Return – Form 5472-Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make late filings. A penalty of \$25,000 will be assessed on any reporting corporation that fails to file Form 5472 when due and in the manner prescribed. The penalty also applies for failure to maintain records. Filing a substantially incomplete Form 5472 constitutes a failure to file Form 5472. Each member of a group of corporations filing a consolidated information return is a separate reporting corporation subject to a separate \$25,000 penalty and each member is jointly and severally liable. If the failure continues for more than 90 days after notification by the IRS, an additional penalty of \$25,000 will apply. This penalty applies with respect to each related party for which a failure occurs for each 30-day period (or part of a 30-day period) during which the failure continues after the 90-day period ends. Criminal penalties also may apply for failure to submit information or for filing false or fraudulent information.</p> <p>Record Maintenance Requirements</p> <p>A reporting corporation must keep the permanent books of account or records as required. These books must be sufficient to establish the correctness of the reporting corporation's federal income tax return, including information or records that might be relevant to determine the correct treatment of transactions with related parties.</p>
Tax Return- Form 8971-Federal	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make late filings. Beneficiaries who report basis in property that is inconsistent with the amount on the Schedule A may be liable for a 20% accuracy-related penalty.</p>
Tax Return- S Corporation - Federal (Form 1120S) and Multiple States	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties. It is your responsibility to inform us of the existence of these accounts or assets. Unless otherwise specifically stated on page one of the Engagement Letter, we will not prepare, file, or provide assistance with this form together with any of our filings.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. For S-corporations and individual taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10 percent of the tax required to be shown on the return or \$5,000. The penalty is 20 percent of tax underpayment. Taxpayers other than "tax shelters" may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. A taxpayer is considered a "tax shelter" if its principal purpose is to avoid federal income tax. Because an S-corporation is an entity whose tax attributes flow through to its shareholders, the penalty for substantial understatement of tax relating to S-corporation items may be imposed on shareholders. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.</p>

TAX RETURN SERVICES

Services	Description
<p>Tax Return- Fiduciary- Federal (Form 1041) and Multiple States</p>	<p>We will prepare your tax returns (federal, state(s) or local jurisdiction(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>You understand that you are responsible for preparing any other required tax reporting returns (including but not limited to sales, payroll, excise, information, city and property tax returns).</p> <p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties. It is your responsibility to inform us of the existence of these accounts or assets. Unless otherwise specifically stated on page one of the Engagement Letter, we will not prepare, file, or provide assistance with this form together with any of our filings.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. For trust taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10 percent of the tax required to be shown on the return, or \$5,000. The penalty is 20 percent of the tax underpayment. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.</p>
<p>Tax Return-Gift - Federal (Form 709)</p>	<p>We will prepare the federal gift tax return (Form 709) for the calendar year specified on page one of the Engagement Letter. The Engagement Letter will set forth the deadline for each return due date and can be extended for an additional six-month period as may be set forth under your Engagement Letter.</p> <p>In preparing the return, we will not independently determine values, except where the values can be determined by reference to market quotations contained in <i>The Wall Street Journal</i> or other equally reliable sources. Since we are not appraisers or valuers, all valuation services will be performed by qualified third parties, as applicable, who will be chosen on a timely basis by you. You will be solely responsible for selecting the third party appraisers or valuers. You agree that we may rely on the values determined by said third-party appraisers or valuers in preparing the gift tax return and that we shall not be liable for any damages that may result from the use of the values in the event they are not accepted by the relevant taxing authorities.</p> <p>Under federal tax regulations, a gift must be "adequately disclosed" in order to start the running of the statute of limitations. Thus, if there is any gift of which you have not informed us or any possible gift transaction that is not disclosed on the enclosed return, the statute of limitations will not run as to the undisclosed gifts. Adequate disclosure is met by appraisals, detailed financial information (for entity gifts) and other specific information including the relationship to the donor. Gift tax returns may be necessary for estate filings and administration and should be retained until the estate administration has closed. You have the sole responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. Specifically, a 20% penalty is imposed on the underpayment of tax attributable to a substantial gift tax valuation understatement. Generally, a substantial valuation understatement exists if the value of any property claimed on a gift tax return is 65% or less of the amount ultimately determined to be the correct value. However, no penalty will be imposed unless the amount of the underpayment exceeds \$5,000. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed</p>

TAX RETURN SERVICES	
Services	Description
	<p>on the return. You agree to advise us if you wish disclosure to be made in your return or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is “substantial authority” for the position proposed to be taken on such issues on the return.</p>
<p>Tax Return-Non-profit Tax - Federal (Form 990)</p>	<p>We will prepare the tax returns for the year (s) specified on page one of the Engagement Letter.</p> <p>In addition to annual income tax returns, federal and state tax laws require information reporting with respect to certain transactions and investments, including, but not limited to, the acquisition of foreign stock or assets, direct or indirect investments in or through foreign financial accounts or trusts, intercompany or related party transactions, and tax shelters. Failure to timely comply with applicable information reporting requirements may result in substantial monetary penalties imposed onto you. You accept full responsibility for informing us of any and all reportable transactions or investments. If you fail to do so, we accept no liability for penalties associated with the failure to comply with your information reporting requirements.</p>
<p>Tax Return-Private Foundation - Federal (Form 990-PF)</p>	<p>We will prepare the tax returns for the year (s) specified on page one of the Engagement Letter.</p> <p>In addition to annual income tax returns, federal and state tax laws require information reporting with respect to certain transactions and investments, including, but not limited to, the acquisition of foreign stock or assets, direct or indirect investments in or through foreign financial accounts or trusts, intercompany or related party transactions, and tax shelters. Failure to timely comply with applicable information reporting requirements may result in substantial monetary penalties imposed onto you. You accept full responsibility for informing us of any and all reportable transactions or investments. If you fail to do so, we accept no liability for penalties associated with the failure to comply with your information reporting requirements.</p>
<p>Tax Return- Short Form Federal (Form 990-NZ)</p>	<p>We will prepare the tax returns for the year (s) specified on page one of the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make late filings. A penalty of \$20 a day, not to exceed the lesser of \$11,000 or 5% of the gross receipts of the organization for the year, can be charged when a return is filed late, unless the organization can show that the late filing was due to reasonable cause. Organizations with annual gross receipts exceeding \$1,129,000 are subject to a penalty of \$110 for each day failure continues (with a maximum penalty for any one return of \$56,000). The penalty applies on each day after the due date that the return isn't filed. Tax-exempt organizations that are required to file electronically but don't are deemed to have failed to file the return.</p> <p>If the organization doesn't file a complete return or doesn't furnish correct information, the IRS will send the organization a letter that includes a fixed time to fulfill these requirements. After that period expires, the person failing to comply will be charged a penalty of \$10 a day. The maximum penalty on all persons for failures for any one return will not exceed \$5,500.</p> <p>The law requires most tax-exempt organizations, other than churches, to file an annual Form 990, 990-EZ, or 990-PF with the IRS, or to submit a Form 990-N to the IRS. If an organization fails to file an annual return or submit an annual notice as required for 3 consecutive years, its tax-exempt status is automatically revoked on and after the due date for filing its third annual return or notice.</p>
<p>Tax Return-Exempt Organization - Federal (Form 990-T)</p>	<p>We will prepare the tax returns for the year (s) specified on page one of the Engagement Letter.</p> <p>In addition to annual income tax returns, federal and state tax laws require information reporting with respect to certain transactions and investments, including, but not limited to, the acquisition of foreign stock or assets, direct or indirect investments in or through foreign financial accounts or trusts, intercompany or related party transactions, and tax shelters. Failure to timely comply with applicable information reporting requirements may</p>

TAX RETURN SERVICES	
Services	Description
	<p>result in substantial monetary penalties imposed onto you. You accept full responsibility for informing us of any and all reportable transactions or investments. If you fail to do so, we accept no liability for penalties associated with the failure to comply with your information reporting requirements.</p>
<p>Tax Return-Payroll - Federal (Form 941)</p>	<p>We will prepare the tax returns for the year (s) either on a quarterly and/or annual basis, as specified on page one of the Engagement Letter.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. For corporate taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10 percent of the tax required to be shown on the return, or \$10,000. The penalty is 20 percent of the tax underpayment. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.</p>
<p>Tax Return-Estate - Federal (Form 706)</p>	<p>We will prepare the tax returns for the year (s) and estate(s) specified on page one of the Engagement Letter.</p> <p>The return is due nine months from date of death and can be extended six months. We will also prepare the related estate basis tax return (Form 8971), as applicable, which is due the earlier of 30 days from the required filing due date of the estate tax return or within 30 days after the estate tax return is filed. You must provide us complete and accurate information regarding all of the assets, debts of the decedent, mortgages and liens, funeral and expenses in administering the estate. We cannot provide proper advice if you fail to do so.</p> <p>In preparing the above referenced returns, we will not independently determine values, except where the values could be determined by reference to market quotations contained in <i>The Wall Street Journal</i> or other equally reliable sources. Since we are not appraisers or valuers, all valuation services will be performed by qualified third parties who will be chosen on a timely basis by the trustee or other representative of the estate. The trustee or other representative of the estate will be solely responsible for selecting the third-party appraisers or valuers. You agree that we may rely on the values determined by said third-party appraisers or valuers in preparing the estate tax returns and that we shall not be liable for any damages that may result from the use of the values in the event they are not accepted by the relevant taxing authorities.</p> <p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties. It is your responsibility to inform us of the existence of these accounts or assets. Unless otherwise specifically stated on page one of the Engagement Letter, we will not prepare, file, or provide assistance with this form together with any of our filings.</p> <p>Each Federal Estate Tax Return Form 706 is reviewed page by page by an experienced Internal Revenue Service estate tax examiner. The examiner then determines whether the return will be audited or if the return will be accepted as filed. This initial review generally is not complete until about 18-24 months after the return is filed. If the return is accepted as filed, we will be able to obtain a "Closing Letter" from the Internal Revenue Service which effectively means that they do not intend to audit the return. If a return is chosen for audit, the audit will range from a simple request for additional information to a full examination of the return.</p> <p>The audit rate for the Estate form 706 is very high compared to income tax returns. According to the most recent IRS Statistics of Income Bulletin, the overall audit rate was approximately 7% compared to an individual income tax audit rate of 0.4%. In addition, those estates with assets between \$5 and \$10 million were audited at a rate of over 9% and estates with assets over \$10 million were audited at a rate of nearly 22%. The audit</p>

TAX RETURN SERVICES	
Services	Description
	<p>rates also significantly increase when estate taxes are due. Thus, great care must be taken to ensure we report all assets and deductions of the estate and that we prepare a complete and accurate return.</p> <p>As the returns may be selected for review by the taxing authorities, you may be requested to produce documents, records, or other evidence to substantiate the assets included in the gross estate and the deductions shown on the tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. For estates, a 20% penalty is imposed on the underpayment of tax attributable to a substantial estate understatement. Generally a substantial valuation understatement exists if the value of any property claimed on an estate return is 65% or less of the amount ultimately determined to be the correct value. However, no penalty will be imposed unless the amount of the underpayment exceeds \$5,000. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues on the returns.</p>
State Tax Return - Single Member Limited Liability Company	<p>We will prepare your state tax returns listed on page one of the Engagement Letter or requested by you for the year(s) specified in the Engagement Letter.</p> <p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties. It is your responsibility to inform us of the existence of these accounts or assets. Unless otherwise specifically stated on page one of the Engagement Letter, we will not prepare, file, or provide assistance with this form together with any of our filings.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. You may be subject to penalties for such understatement which may vary depending on the state you have a filing obligation and your specific situation. At your request we will consult with you regarding your liabilities.</p>
Tax Return-FinCEN - Federal (Form 114)	<p>We will prepare Form 114 for the year (s) specified on page one of the Engagement Letter</p> <p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties.</p>
Tax Return-Information Return of US Persons with Respect to Certain Foreign Corporations - Federal (Form 5471)	<p>We will prepare your Form 5471 for the year(s) listed on page one of the Engagement Letter or requested by you) for the year(s) specified in the Engagement Letter.</p> <p>In addition to annual income tax returns, federal and state tax laws require information reporting with respect to certain transactions and investments, including, but not limited to, sale, receipt, exchange or acquisition of any financial interest in any virtual currency, the acquisition of foreign stock or assets, direct or indirect investments in or through foreign financial accounts or trusts, intercompany or related party transactions, and tax shelters. Failure to timely comply with applicable information reporting requirements may result in substantial monetary penalties imposed onto you. You accept full responsibility for informing us of any and all reportable transactions or investments. If you fail to do so, we accept no liability for penalties associated with the failure to comply with your information reporting requirements.</p>

TAX RETURN SERVICES	
Services	Description
	<p>Certain entities or individuals may be required to electronically file FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with FinCEN, which is separate from its Federal income tax filing. Failure to comply with the filing requirements may result in significant civil and criminal penalties. It is your responsibility to inform us of the existence of these accounts or assets. Unless otherwise specifically stated on page one of the Engagement Letter, we will not prepare, file, or provide assistance with this form together with any of our filings.</p> <p>Penalty Provisions. The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. For individual taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10 percent of the tax required to be shown on the return, or \$5,000. The penalty is 20 percent of the tax underpayment. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.</p>

TAX CONSULTING SERVICES	
Services	Description
<i>Tax Consulting Services - R&D Credit</i>	<p>We will perform tax consulting services as listed on page one of the Engagement Letter.</p> <p>The Services will be performed in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (the "AICPA"), subject to the terms and conditions set forth herein. The Services include the calculations and procedures detailed in this letter. The scope of the Services has been established based on discussions with you, and the sufficiency of the Services is solely your responsibility, as discussed below. In addition, the Services may be changed or modified by mutual agreement between us if, for example, unforeseen circumstances arise. We will promptly discuss any such circumstances we note with you and, likewise, you agree to promptly notify us if modifications to the Services or procedures are requested.</p> <p>You will advise us of any past or current differences of opinion between you and your attest firm concerning the proper accounting for a particular item or circumstance that pertains to income taxes.</p> <p>You are solely responsible for the design, implementation, and maintenance of internal controls (a) to prevent and detect fraud, (b) relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and (c) over procedures used to determine the appropriate balances and disclosures under ASC 740.</p> <p>You will not seek accounting advice from us for a specific transaction or circumstance concerning income taxes that your attest firm has already considered and concluded upon.</p> <p>You will be solely responsible for all decisions regarding the accounting treatment of any item included in the tax calculations. You acknowledge that the Services do not include the rendering of any accounting advice or the recording of any amounts in your books or records. All amounts derived from the performance of the Services will be reviewed and approved by, and will be the responsibility of, your management.</p>
<i>Tax Consulting- General Tax Advisory Services</i>	<p>We will perform tax consulting services as listed on page one of the Engagement Letter [</p> <p>The Engagement Letter will govern all of the tax consulting services that we provide to you until this Agreement is terminated, or unless such services are the subject of a separate engagement letter entered into between you and us. If we fail to execute a separate engagement letter with respect to such a situation, the terms of this Agreement will continue to apply to all opinions and services rendered by us.</p> <p>We will use our professional judgment in performing the Services, and we will perform the Services in accordance with applicable professional standards. Whenever we are aware that applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions which may be taken.</p> <p>We have no responsibility for the accuracy or completeness of the information provided by you or on your behalf. Your tax returns, which may incorporate our work, may be selected for review by taxing authorities, who may not agree with the positions reflected on the tax returns. Any adjustments the taxing authorities propose are subject to certain rights of appeal. In that event, unless prohibited by applicable law or regulation, we would generally be available at your request to represent you before the appropriate taxing authority for an additional price to be mutually agreed upon between you and us. Because of lack of clarity in the law, however, the positions asserted by taxing authorities may ultimately be sustained.</p>
<i>Tax Consulting Services – Benchmarking Study</i>	<p>We will perform tax consulting services as listed on page one of the Engagement Letter.</p> <p>We will prepare a benchmarking analysis as set forth in an applicable engagement letter. The benchmarking analysis will be prepared under the Internal Revenue Code ("IRC") Section 482 and the U.S. Treasury Regulations issued thereunder (collectively, the "Section 482 Regulations"). The benchmarking analysis will contain the economic analysis and establish the appropriate pricing for the intercompany transaction based</p>

TAX CONSULTING SERVICES	
Services	Description
	<p>on the results of third party transactions.</p> <p>The benchmarking analysis will include the following items:</p> <ul style="list-style-type: none"> • Economic analysis relevant to the intercompany transaction; • Appendices supporting the economic analysis, including business descriptions and financials of the comparable companies and a rejection matrix of companies not accepted under the economic analysis.
<i>Tax Consulting Services - Transfer Pricing</i>	<p>We will perform tax consulting services as listed on page one of the Engagement Letter.</p> <p>The Services will be to provide transfer pricing services, such as review of transfer pricing calculations/methodologies, local country transfer pricing documentation requirements and tax filing requirements related to intercompany transactions, and other transfer pricing or tax services.</p>
<i>Tax Consulting Services - Section 382 Analysis</i>	<p>We will perform tax consulting services as listed on page one of the Engagement Letter.</p> <p>The preparation of the Section 382 analysis includes:</p> <ol style="list-style-type: none"> 1. Section 382 change in ownership analysis for the period set forth in the Engagement Letter, using both the "Full Value Methodology" and the "Hold Constant Principle" methodology as described in IRS Notice 2010-50; we will prepare shareholder inquiry letters as needed. 2. Section 382 annual limit calculations, including the "base" annual limit as well as any "deemed RBIG" as allowed under IRS Notice 2003-65. 3. Detailed Section 382 summary memo describing the results of the analysis, relevant tax law, and key assumptions used in the analysis.
<i>Tax Consulting Services - Tax Projection (Quarterly and/or Year-End)</i>	<p>We will perform tax consulting services as listed on page one of the Engagement Letter</p> <p>We will provide you with either quarterly or year-end tax projection estimates based on the information provided by you and as set forth under the Engagement Letter.</p>
<i>Tax Consulting Services - Provision</i>	<p>We will perform tax consulting services as listed on page one of the Engagement Letter.</p> <p>The Services will include calculation of the tax provision, current and deferred tax asset and liability accounts, and the preparation and review of required disclosures under the provisions of Accounting Standards Codification 740 ("ASC 740") for the annual provision for the year specified in the Engagement Letter. Our Services are limited to the scope defined in the Engagement Letter.</p> <p>The Services will be performed in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (the "AICPA"), subject to the terms and conditions set forth herein. The Services include the calculations and procedures detailed in this letter. The scope of the Services has been established based on discussions with you, and the sufficiency of the Services is solely your responsibility, as discussed below. In addition, the Services may be changed or modified by mutual agreement between us if, for example, unforeseen circumstances arise. We will promptly discuss any such circumstances we note with you and, likewise, you agree to promptly notify us if modifications to the Services or procedures are requested.</p>