

Engagement Request & Authorization to Prepare Tax Return(s)

I/We request Whitewater Group (“WWG”) to prepare my/our Federal and State(s) income tax returns including attendant schedules for the year ended December 31, 2023. I/We understand that it is my/our responsibility to provide you with all of the information required to complete my/our tax return(s). In that regard I/We state that, to the best of my/our knowledge and belief that:

1. I/We have provided true, correct and complete information regarding my/our income as listed on the provided Forms W2, 1099 and/or other document and/or written summaries. I/We understand that it is my/our responsibility to provide all the information necessary to complete the returns. I/We will advise you if we are required to file in multiple states. I/We will retain all the documents, receipts, cancelled checks and other records (including support for charitable contributions) as required by law to substantiate the items of income and expense claimed on my/our return for four years. It is also my/our responsibility to carefully examine and approve the completed tax returns before signing and mailing or authorizing you to electronically transmit them to tax authorities.

2. I/We have provided true, correct and complete information regarding amounts provided to WWG to claim as tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts. I/We understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities’ interpretation of the law, and/or other supportable positions, that WWG will use its professional judgment in resolving the issue(s). Whenever WWG is aware that a law possibly applicable is unclear or that there are conflicting interpretations of the law by authorities (e.g. tax agencies and courts), WWG will explain the possible positions that may be taken on my return. WWG will follow whatever position I request, so long as it is consistent with the codes, regulations and interpretations that have been promulgated. If the IRS or State should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. I/We understand and agree that WWG will assume no liability for any such additional assessments, penalties or interest.

3. I/We understand that taxing authorities may examine my tax returns, and that documentation should be retained to support the information provided to WWG, especially charitable, business travel & entertainment deductions, business use percentage of autos and other assets, barter activities, and that penalties may be imposed on returns that are late, underpaid or incorrect.

4. I/We understand that WWG will not audit or otherwise verify any information, except that for which WWG requests clarification or additional information; if any information provided to us is clearly incorrect, incomplete or inconsistent; that WWG is not responsible for disallowed or doubtful deductions, inadequately supported documentation, and/or the inclusion of additional unreported income resulting in additional tax, penalties or interest. I/We will provide substantiation that WWG is required by law to confirm, and understand that WWG may not be able to take certain deductions on my/our tax returns if I/we do not provide it.

5. I/We understand that additional fees will be charged if WWG is asked to assist or represent me in a tax examination, other than a simple inquiry regarding how a return was prepared, and that the tax preparation fee does not include responding to inquiries or examinations/audit by taxing authorities. If I/We have enrolled in the Client Worry Free Extended Service & Audit Protection Plan program the policies of that program will apply.

6. I/We understand that, in the event of preparer error, I/We am(are) responsible for any additional tax that may be due, and that the extent of WWG responsibility is limited, at its sole option, to reimburse me penalty or interest that the IRS or state revenue department may assess.

7. I/We will contact WWG immediately if additional information is discovered that may lead to a change in my/our return, or if any letters from the IRS or state taxing authorities are received, and that there are additional fees associated with amending tax returns that have been completed.

8. I/We understand that WWG policy is to put all tax advice in writing, and that I/We will not rely upon any unwritten advice because it may be tentative, incomplete or not fully reviewed.

9. I/We understand that a retainer or pre-payment may be required for our services and the fee for tax preparation is due and payable upon the earlier of request for payment or completion of the returns. If for some reason the return is not paid for at the time it is received, an invoice will be issued. I/We understand that the invoice will be based upon WWG standard billing policies, and that WWG tax preparation services conclude upon delivery of the completed tax returns discussed above or upon WWG resignation from the engagement. Statement charges and/or finance charges will be added to unpaid invoices, and additional services may be withheld if services remain unpaid. In addition, I/We are responsible for penalties and interest as allowed by law on unpaid invoices as allowed by law as well as legal costs and other costs of collection if it is necessary for WWG to obtain legal counsel to collect fees.

10. I/We understand that WWG will not file any Federal, State or Local tax extension(s) to file tax returns without my/our specific written request to do so, and will not file returns electronically prior to receiving properly signed authorizations (IRS Form 8879, et. al).

11. I/We understand that for returning clients from the most recent tax year WWG expects to prepare the same type of tax forms as last year. If there is currently taxable activity in additional state(s), and/or additional schedules or forms required for the current year that were not required in the prior year, I/We are responsible to provide WWG with all information necessary to prepare any applicable additional forms or state(s) income tax returns. Note: If you have income tax return filing requirements in a given state and fail to file as required by the laws of that state, there could be adverse ramifications including penalties, interest, etc. If you are not certain, please ask and we will assist in determining if there is a filing requirement.

Statement of Policies Regarding Preparation of Tax Returns

We are partners with you. The tax organizer, when properly and fully completed, is designed to cover substantially all the information needed to prepare a complete and accurate filing in accordance with the most current tax laws. It is the client's responsibility to fully, carefully complete the organizer and provide all the required documents needed. It is our responsibility to prepare tax returns accurately based on the information received.

To ensure transparency and fairness for both of us, please review the following policies with regard to changes to your tax returns after they have been completed and letters from tax agencies.

1. If you receive a letter from a tax agency (Federal or State) and you are not enrolled in the Client Extended Service & Audit Protection Program we will review the letter, explain to you what it means and recommend a course of appropriate action for which you will not be charged. We will not respond or otherwise represent you without your authorization for which there is a charge, i.e. you may choose to respond yourself.
2. If a letter from a tax agency proposes a change or correction to the tax return due to errors or omissions on your part you may be charged if we respond to the letter on your behalf, make corrections or otherwise represent you. We will provide a good faith estimate of our fees to perform related services in advance.
3. If a letter from a tax agency requires correction to the tax return or the provision of additional information to the tax agency, you may be charged if we respond, make corrections or otherwise represent you if the aforementioned is as a result of either (a) errors or omissions on the part of the tax agency, or (b) if the letter requests additional information not required with the tax return when filed. We will provide a good faith estimate of our fees to perform related services in advance.
4. If you have enrolled in a Client Extended Service & Audit Protection Plan program, the services associated with the program level in which you enrolled will apply to the above three circumstances.
5. If your return has been fully completed based on information you provided and requires revision after completion because you provide new, additional, updated or changed information, you may be charged for revisions to the tax return.
6. If a letter from a tax agency proposes a change or correction to the tax return due to our error or omission of properly and completely provided material(s) you will not be charged for us to respond, make corrections or otherwise represent you.

Acknowledge the above Statement by initialing here _____

Statement of Policy Regarding the Reporting of Digital Assets

If your tax return necessitates the reporting of digital assets, you acknowledge the following:

- The tax laws that apply to virtual currency are subject to change and interpretation.
- I/We understand that Whitewater Group will prepare my tax return using information that I/We provide, and in accordance with virtual currency reporting requirements and laws as currently understood at the time the tax returns are prepared.
- Whitewater Group is not responsible for taxes, penalties or interest that may result from withheld information or from changes or reinterpretations of virtual currency tax laws.

Acknowledge the above Statement by initialing here _____

By my signature in the space below I/We confirm our understanding of this Engagement & Authorization, and acknowledge the Statements of Policies. If this is a joint tax return and only one spouse signs, the signing spouse acknowledges agreement on behalf of the spouse not signing.

Taxpayer **X** _____ Date _____

Spouse/RDP **X** _____ Date _____