

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, 2022. 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 other supportable positions, that WWG will use its professional judgment in resolving the issues. Whenever you are aware that a possibly applicable law 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 and regulations and interpretations that have been promulgated. If the IRS 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 the returns, that documentation should be retained to support the information provided to WWG, especially 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, that WWG may require clarification or additional information, that WWG is not responsible for disallowed or doubtful deductions, or inadequately supported documentation, or the inclusion of additional unreported income or any resulting in additional tax, penalties or interest. I/We will provide substantiation that WWG requires to confirm information and understand that WWG may not be able to take certain deductions on the return without it.
5. I/We understand that I will be charged additional fees if you are asked to assist or represent me in a tax examination, other than a simple inquiry regarding how a return was prepared, and that the fee does not include responding to inquiries or examinations/audit by taxing authorities unless I/We have purchased an Audit Protection Plan program. I/We understand that, in the event of preparer error, I/We am responsible for additional tax that may be due, and that the extent of WWG responsibility is limited, at its sole option, to payment for any penalty that the IRS or the above state revenue department may assess.
6. 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.
7. 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.
8. 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 the return is not paid for at the time it is received, an invoice will be issued. Statement charges and/or finance charges will be added to unpaid invoices, and additional services may be withheld if services remain unpaid. 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.
9. I/We understand that WWG will not file any Federal, State or Local tax extensions without my/our specific written request to do so, or file electronic returns prior to being authorized.

10. I/We understand that WWG is responsible only for preparing the same returns as last year. If there is taxable activity in a state other than that, I/We are responsible to provide WWG with all information necessary to prepare any applicable state(s) income tax returns. Note that if you have income tax return filing requirements in a given state and do not file 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.

Unless and until we are otherwise notified, this Engagement shall automatically remain in force for subsequent years provided that we continue to prepare your tax returns annually without interruption. If WWG does not prepare your tax returns annually in the year(s) following the one authorized in the first paragraph of this engagement, a new Engagement & Authorization will be required.

Statement of Policies Regarding Preparation of Tax Returns

We are partners with you. Our tax organizer has been designed to cover virtually all information needed to prepare a complete and accurate return 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 on the information received. To ensure transparency and fairness for both of us, please review the following polices with regard to changes to your tax returns 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 Audit Protection Program we will review the letter, explain what it means and recommend a course of appropriate action at no charge to you. We will not respond or otherwise represent you without your authorization. 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 to respond, make corrections or otherwise represent you. We will provide a good faith estimate of our fees to perform related services in advance.
3. If the letter requires correction to the tax return or the provision of additional information to the tax agency, you may be charged to respond, make corrections or otherwise represent you if the aforementioned is as a result of errors or omissions on the part of the tax agency, or 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 an Audit Protection Plan program, the services associated with the program level will apply to the above three circumstances.
5. If your return has been completely finished 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 the letter from a tax agency proposes a change or correction to the tax return due to our error or omission from properly and completely providing material(s) you will not be charged to respond, make corrections or otherwise represent you.
7. A separate engagement/authorization will be required for any tax return that must report virtual currency transactions. We will notify you if that applies to your filing.

Sign your name(s) in the space below to confirm our Engagement and acknowledge the Statement of Policies.

Signed:

Taxpayer **X** _____ Date _____

Spouse/RDP **X** _____ Date _____