



This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. To ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements. We will prepare your 2023 federal and requested state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

We will furnish you with a checklist and a questionnaire to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination (either in person or by correspondence), we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses.

Beginning January 1, 2024 - All invoices are due and payable upon completion of your return. Returns (physically or digitally) will NOT be delivered to you until your invoice is paid in full without exception (including draft, pro-forma, and final versions). We shall not be responsible for any penalty or interest incurred as a result of delays due to non-payment of invoices. You will be responsible for paying your invoice to allow sufficient time for you to review and sign your return, and make the necessary payments by the applicable due dates.

CUTOFF DATE – All individual files are due in our office by 5pm CDT on April 1st, 2024 to ensure timely completion by the April 15th, 2024 due date. We can file an extension on your behalf, but be aware the extension is for time to file not pay, and you may be penalized for paying any balances due after April 15th, 2024. We will not be able to compute an estimated tax liability for you if we do not have complete information by our cutoff date.

In addition to the preparation of your return, we provide other services through our affiliated companies. By signing this engagement, you authorize KPN to share your information with representatives from our affiliates and to contact you regarding other services we offer. If you have any questions about our affiliates and the services offered, please let us know.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office.

We (I) have read the above and agree to the terms of this agreement.

Signature

Date

We want to express our appreciation for this opportunity to work with you.

SINCERELY, KPN ENTERPRISES LLC