



**CLIENT ENGAGEMENT LETTER**

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 federal and state individual tax returns from information which you will furnish to 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.

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 these returns. 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 and/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.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or 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, 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. All invoices are due and payable upon presentation.

As part of the tax preparation process, we are required to ask you the following questions to which you must respond:

- At any time during 2024, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account (such as a bank debit/credit card)? Yes  No  If yes which foreign country \_\_\_\_\_
- Did this balance exceed \$10,000 at any time during 2024? Yes  No . If yes, please provide account info with your bank account information with your tax documentation.
- At any time in 2024 did you dispose of any virtual currency or receive virtual currency in exchange for services rendered? Yes  No

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

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

Very truly yours,  
B.A.A.P.

Accepted by: \_\_\_\_\_

Date: \_\_\_\_\_