

Findon & Associates, LLC
12013 Frankstown Road
Pittsburgh, PA 15235-3435



www.findoncpa.com
412-793-6612
Fax: 412-793-2844

Certified Public Accountants

Business Tax Engagement Letter

Dear Client,

We appreciate the opportunity to work with you in preparing your 2025 tax returns. This letter is to confirm Findon & Associates, LLC's (also referred to in this letter as "we", "our", and "us") understanding of the terms and objectives of our engagement with Client, (the "Client" or "you") for the nature and limitations of the services we will provide as described in this Business Tax Engagement Letter ("Agreement").

The scope of services ("Services") for this engagement is as follows:

We will prepare your federal and related state income tax returns ("Returns") for the 2025 calendar year ("Year") from information you furnish us; we will not prepare any other returns ("Other Returns") required by any taxing authority, including foreign account filings, unless specified by you in writing and agreed to by us. The term "foreign account filings" refers to the filing that must be made when a United States citizen, resident, or certain non-residents has a financial interest in, signature, or other authority over any financial account in a foreign country that exceeded \$10,000 at any time during the Year. You are responsible for informing us if you believe you may have to file a foreign account filing.

Assisting you with your compliance with Annual Reports for State Filings (if applicable), including the new Annual Report for Pennsylvania, is not within the scope of this engagement. You have sole responsibility for your compliance. This is a separate filing that is not included with your income tax returns. Information can be found at file.dos.pa.gov.

If you provide a written request for us to provide Other Returns and we consent, such will be considered Services and governed by the terms of this Agreement.

Any other matters agreed upon between the parties but not provided in this paragraph shall not be considered a Service for the purpose of this Agreement and a separate engagement letter shall be agreed upon between the Parties. If any Return is audited by a taxing authority, you may need to provide documents, records, or other evidence to substantiate the items of income and deduction shown on the Return. In this event, we will be available, upon request, to represent you; such representation shall be considered an additional service for the purpose of this Agreement and a separate engagement letter shall be agreed upon between the Parties.

We require certain documents ("Documents") to prepare the Services. Failure to provide Documents to us two weeks prior to the deadline may result in untimely filing, resulting in penalties. We are not liable if the Returns are untimely filed because you failed to submit the requirements by the date we requested. By sending us the Documents you agree to these terms for our engagement.

We are under no duty to review or otherwise verify the Documents you submit, although we may ask you to clarify some of the information. You understand that we are not responsible for the accuracy and completeness of your company's Documents, including its books and records. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

It is our firm's policy to only retain copies of your Documents. We do not keep any original records, and in the event original Documents have been provided to us, such Documents will be returned at the completion of our Services rendered under this engagement. You understand that you are providing any original Documents at your sole risk and we are not responsible for lost or damaged Documents. Upon our return of your Documents, it is your responsibility to retain them for a minimum of seven years and protect them for possible future use, including potential examination by any government or regulatory agency.

Our Services do not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the income tax returns. If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we are not responsible for identifying items that may affect your prior returns. If you become aware of such information during the Year, please advise our office at your earliest convenience.

We may also encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will communicate with you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on the company's behalf, the option which you select after having considered the information provided by us.

We will provide you with your copy of the Returns for review prior to transmission. After your review, you must provide us with the signed authorization forms indicating that you have received and reviewed the Returns and that, to the best of your knowledge, the Returns are correct. Client has the final responsibility for the Returns and, therefore, you should review them carefully before signing. We cannot transmit the Returns until we have your signed authorizations. If we do not receive these authorizations two (2) business days prior to the Due Date, we will request your written authorization to place your returns on extension. If you do not agree to our request for an extension, we cannot guarantee that your Returns will be timely filed. In any event that an extension must be filed, you will be responsible for the extension and timely sending the extension payment to the appropriate taxing authority. We will assume no liability for interest or penalties associated with failure to properly pay the fee for an extension, including your paying the incorrect amount or untimely filing.

At this time, the fees for the Services will be based on complexity in your tax return and then all fees shall be plus the cost of direct expenses, which includes filing fees, mailing costs and other external expenses ("Fees"). Client further understands the fees for this engagement are not contingent on the results of our Services. Rather, our fees for this engagement will be based on the time spent and our hourly fees. We reserve the right to change our fees year to year.

All invoices are due and payable upon presentation. Billings shall be considered delinquent if not paid within 30 days of the invoice date. If payment is not received within thirty (30) days of our invoice, we will assess a late fee of 1 percent (1%) interest per thirty (30) day period, which shall accrue as compounding interest until the overdue balance and all late fees are paid. If the account is more than forty-five (45) days past due, we will discontinue all work until the account is brought current, or withdraw from this engagement. The Client acknowledges and agrees that we are not required to continue work in the event of its failure to pay on a timely basis for services rendered as required by this engagement letter. The Client further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of its failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to the Client for any damages that occur as a result of our ceasing to render services, including but not limited to late filing fees or penalties.

In connection with this engagement, information may be transmitted through electronic means and we will make a reasonable effort to maintain the security of data received, in accordance with professional standards. You recognize that we have no control over unauthorized interception of electronic data once it has been sent, and the Client consents to the use of electronic data during the engagement. You are responsible for your own security measures of data sent or downloaded by you.

You authorize the use of third-party service providers and subcontractors to assist us in providing professional services to you.

We are not liable or responsible for any action or inaction, or for any direct or indirect result of any Services provided by us to Client if such is due to a client or third-party action, inaction, or inaccuracy. We are not liable to Client to the extent that any information provided to us is inaccurate, incomplete, or misleading. We are not liable or responsible for any or all claims concerning matters arising outside of the scope of these Services or additional scopes agreed upon in writing between Client and Findon & Associates, LLC. Client's maximum remedy, regardless of the form of action, whether in contract, tort, or otherwise, shall be limited to the cost of the Services paid for this engagement. Client shall indemnify, defend, and hold harmless Findon & Associates, LLC from any and all damages, liabilities, costs, losses, expenses or attorney fees arising out of any claim, demands, or action by any participant or third party due to,

related to, or attributable to Client, any third-party, or the Services performed pursuant to this engagement, whether such injury or loss shall have been caused in whole or in part by the acts or omissions of Findon & Associates, LLC, including such injury or loss as may arise out of or in connection with any fault, negligence, or misconduct by Findon & Associates, LLC.

This agreement will remain in effect until such time as the Returns are filed for this year. Either Party may end the relationship, and thus the Services, for any reason by providing fourteen (14) days written notice. Upon notice of termination, we will only work on wrapping up items to transfer back to Client and will inform Client of any outstanding steps they must take in order to be compliant for filing timelines. We will not be liable for any compliance by Client after termination. The engagement may also be terminated immediately by either Party upon the other Party's failure to perform or a violation or breach of any of the terms, covenants or conditions herein, which continues unremedied for a period of seven (7) days, or any other length of time allowed by the non-breaching/violating Party after written notice of such failure, violation or breach has been given. If the engagement is terminated under this subsection, the termination date shall be deemed to be the date of breach, and we will transition accounts or other necessary items but otherwise are not responsible for completing any outstanding Services.

While regulatory guidance, investments, and other financial planning may be discussed as they relate to the Services, it is not the intention of this engagement to provide investment or legal advice. The Services are not in lieu of legal, financial planning or advising, or certified financial investment advice, and Client should speak to a lawyer or certified financial planner for such advice.

This engagement letter constitutes the full and final agreement between the Parties and supersedes all prior agreements and discussions regarding the terms herein. This engagement cannot be altered or amended except by an amended agreement or a new agreement in writing between the Parties. Writing includes email. If any provision of this letter is found to be invalid, the remaining terms and provisions shall remain in full force and effect.

Any disputes regarding the operation and effect of this engagement shall be decided in accordance with Pennsylvania law. Jurisdiction and venue shall lie exclusively in the Court of Common Pleas of Allegheny County. Prior to filing a lawsuit, the dispute shall be submitted to a single mediator mutually agreed upon by the Parties, who shall mediate said dispute within forty-five (45) days of the request.

If the foregoing is in accordance with your understanding, please print and sign a copy of this letter in the space provided and return the signed copy to us with your tax documents needed to complete the return. Please retain a signed copy in your files. Thank you for this opportunity to serve you and I look forward to working with you this year.

Very truly yours,



Heather M. Findon, CPA

Acknowledgment and acceptance on behalf of the Client:

Company Name (Client)

Signature of Owner/Officer

Date

Printed name of Owner/Officer

Phone Number