

## DAVID C. BRYANT CERTIFIED PUBLIC ACCOUNTANT

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This engagement letter is to confirm your understanding of the terms of our agreement and outline the nature and extent of services we will provide. Based upon the information you furnish, we will prepare your Federal and applicable State income tax returns for 2025. The charges for our services are based on our fee schedule and the complexity of your returns.

We will not audit or verify the data you submit to us, although we may ask you for clarification when necessary. All the information you submit to us must be correct and complete to the best of your knowledge and include all other information necessary for the completion of your tax returns.

Your returns are subject to review by the taxing authorities. In the event of an examination, we will be available upon request to represent you, or to review the results of any examination. Any other requested services on our part require a separate, signed engagement letter with terms of agreement. Billing for these additional services will be at our standard rates.

Please note that any person or entity subject to the jurisdiction of the United States having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.

If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15<sup>th</sup> of each tax year. U.S. citizens are required to report worldwide income on their U.S. tax return.

In addition, the Internal Revenue Service requires information reporting if you are an officer, director, or shareholder with respect to certain foreign corporations, foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business, U.S. transferor of property to a foreign corporation and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000.



In connection with this agreement, we may communicate with you via email. As emails can be intercepted and read, disclosed, or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability for interception or unintentional disclosure of emails transmitted by us.

By signing this engagement letter:

- you accept responsibility for informing us if you believe that you fall into one of the above categories,
- you agree to provide us with the information necessary to prepare the appropriate forms (we assume no liability for penalties associated with the failure to file or untimely filing of any of these forms),
- you acknowledge that you have reported all 2025 income you received including barter, cryptocurrency, consumer-to-consumer activity, cash-based revenues, and all other income whether received in-person, in-kind, or electronically,
- you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of emails.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, and the required documents to support charitable contributions for three years from the filing date. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this engagement letter is physically signed, this agreement shall have been deemed to have been entered into at the accountant's office in Harford County, MD, USA, and shall be the exclusive jurisdiction for resolving disputes related to this agreement. It shall be interpreted and governed in accordance with the Laws of Maryland.

You have the final responsibility for your income tax returns. Please review them carefully before you sign and submit them. If the above is in accordance with your understanding of the terms and conditions of our agreement, please sign and return a copy of this engagement letter.

Agreement Accepted by:

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Client Printed Name

\_\_\_\_\_  
Client Printed Name

\_\_\_\_\_  
Date

Acknowledgment of this signed agreement by:

\_\_\_\_\_  
Preparer Signature

