

Lisa J. Ihander, CPA LLC
2025 Partnership Engagement Letter

1. We (Lisa J. Ihander, CPA LLC) would like to confirm our understanding of the arrangements for your income tax return(s). This letter confirms the services you (the client) have asked our firm to perform and the terms under which we have agreed to do that work. **Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work.** In other words, we want you to know the limitations of the services you have asked us to provide. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations, or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum.

3. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails, impromptu meetings, and 3rd party consultations, it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rate of \$125-\$300 per hour, billed in ½ hour increments, depending on services provided. Our minimum fee to prepare an individual federal tax return is \$525. We anticipate that our billings will increase annually by approximately 5%. Additionally, returns that require our office to reprocess and assemble, resulting from missing or incorrect information provided, will be subject to the minimum fee of \$200. A postage and processing fee of \$25 will be required if you request to have your return mailed.

4. We must receive the majority of your information by February 13, 2026 in order to complete your return(s) by March 16, 2026. If the majority of your information is received after February 13, 2026, your return(s) will be on extension. Please see our cover letter for post-tax season office hours. All return(s) are completed in the order we receive the majority of your information.

5. Extensions are now automatically filed for all business returns, even if your return is filed by the original due date. Our firm has changed this policy due to changing tax legislation. This change is to help keep your costs down if our firm is required to file an amended return. You must contact our office no later than February 13, 2026 if you do not want us to file an extension. *Failure to file an extension may make you subject to various penalties and interest, for which the taxpayer is responsible for paying.*

Tax Preparer Responsibilities

6. We will prepare your 2025, and only your 2025, Federal 1165 and States filed with your 2024 income tax returns, as applicable, (indicate additional returns needed on the last page of this engagement letter), and the related schedules required based on the information you provide our firm. We will not audit, review, compile or otherwise verify the data you submit although we may ask you to clarify some of the information. We are not responsible for ensuring the accuracy of forms provided to you by or prepared by other preparers. ***If you have taxable activity in a state/city or country other than that specifically listed, you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing us of the applicable states or localities. We will prepare only those state/city returns specifically listed on the last page of this engagement and those included on your 2024 tax return(s). We do not nor have not determined if you have taxability in any states, cities or countries not listed. US citizens and resident aliens are required to report worldwide income on their US tax return(s).***

7. We are responsible for preparing only the specific income tax forms for the specified reporting agencies and years listed in this letter. Any other requested services, forms or other actions on our part require a separate written, signed engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) for which you have provided our firm the information and supporting documents.

8. It is our policy to keep records related to this engagement for seven years, after which they are destroyed. ***However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. Your signature on Form 8879-PE acknowledges your receipt of the original documents provided to us. When records are returned to you, it is your responsibility to retain and protect your records for seven years for possible future use, including potential examination by any government or regulatory agencies.*** Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period. If you move, please notify us or we will send communications and/or any pre-season packets (which may require an immediate response) to the address we used on your prior year's tax return.

Taxpayer Responsibilities – PLEASE READ CAREFULLY

9. You agree to have read and understand our *2026 Privacy Policy and Consent Disclosure (available on our website)*, and by signing and agreeing to this engagement, you agree to the *2026 Privacy Policy and Consent Disclosure* and *2026 Firm Policies*, unless otherwise stated in writing.

10. IRS partnership audit regulations require that the LLC/Partnership name a partner representative. Please name the representative below (on page 4), and we will so name them in this return. If you do not provide us with the name of the partner representative, we will not name one and, in the event of an IRS audit they may name one for you that could be contrary to your wishes and whose decisions are not in the partnership's best interests. If you do not name, as the partner representative you will bear the consequences of that decision.

11. 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 to advise us of any reportable transactions identified under tax law and regulations, and that it is solely your decision to disclose any reportable transactions in the returns that we prepare for you. As such, you agree to pay all fees and expenses incurred if you do not permit us to complete the returns. You also confirm that you have provided all relevant supporting documents, and that you have or will timely file any applicable required 1099's, and Forms W-2 and W-3 with the Social

Security Administration and IRS for business or home-workers. **Cryptocurrency: Congress and the IRS are very aggressively pursuing cryptocurrency activity, reporting, and tax situations. Failure to report cryptocurrency activity of any type, including sales, staking, mining, lending, NFT activity, trades and other activities must be reported on your return, so you also acknowledge that you have reported all cryptocurrency activity to us. Cryptocurrency activity may require reporting on tax returns filed with other countries. We have not determined if such returns are due nor have we been hired to determine filing requirements or file any tax returns for foreign countries.**

12. In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, 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 or U.S. transferor of property to a foreign corporation. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above reporting categories and 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.

13. **It is your responsibility to carefully examine and approve your completed tax returns before signing the Form 8879-PE (IRS E-File Signature Authorization) or signing and mailing your returns to the tax authorities.**

14. **You agree to pay for your completed tax returns and/or other services when you receive them.** Billings are due upon receipt and billings become delinquent if not paid within 30 days of the invoice date. If you are delinquent in payment, your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. Additionally, after 30 days you may be subject to rebilling fees and/or termination as a client of our firm. We may stop all work at our discretion until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result. We shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed in this engagement, or upon our suspension of services or resignation from the engagement, or a one-year period from the date of this contract, whichever is sooner.

15. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, meals, and related expenses and the required documents to support charitable contributions for seven years from the filing date. We strongly suggest you keep a copy of your completed tax returns indefinitely. If you have any questions as to the type of records required, please ask us for advice in that regard.

Business Owners

16. **When a self-employed taxpayer reduces taxable income or a Shareholder reduces W-2 wages, there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse, and any dependents.**

17. **Management is responsible for Client's compliance with the Corporate Transparency Act ("CTA"), if applicable to its business, and for ensuring that any required reporting of beneficial ownership information is timely filed with the Financial Crimes Enforcement Network ("FinCEN") as required by the CTA. As we are not rendering any legal services as a part of our engagement, Lisa J Ihander, CPA LLC will not be responsible for advising you regarding the legal or regulatory aspects of your company's compliance with the CTA, nor are we responsible for the preparation, collection or submission of Client's beneficial ownership information reports to FinCEN.** Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. We shall have no liability resulting from your failure to comply with CTA, nor shall we have any liability resulting in voluntarily providing BOI information to FinCEN. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements, compliance, possible exemptions and issues surrounding the collection of relevant ownership information.

18. **State laws regarding the collection of sales tax by online sellers may require separate registration, collection, filing and payment with many states at very low activity levels. We were not engaged to, nor do we, determine whether individual state sales tax rules apply to your business. Determination of whether an individual state's sales tax rules apply to your activity is your responsibility. Failure to register and file with an appropriate state may expose you to severe penalties, for which the taxpayer is responsible for**

Other Items

19. Tax preparation fees are based on a combination of factors including time spent, organization of your documents, timely response to inquiries by our office, out-of-pocket expenses, and our firm's specialized tax knowledge. **Our fee does not include responding to inquiries or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon receipt of any correspondence from any agency covered by this letter. Please do not respond to or click on any links from emails purportedly from the IRS as the IRS never initiates correspondence via email and any such emails are attempts to steal your identity. Additionally in order to protect your identity we will verify your ID, birthdate and/or social security number when required to confirm your identity.**

20. In the event that an invoice is turned over to a collection company, the client is responsible to pay the collection fees (approximately 40%) that will be added to the original invoice price. In the event that a bad check is received, the client is responsible for any bank charges associated with the returned check. If the bad check becomes uncollectable, the invoice will be turned over to collections. All collection fees are the responsibility of the client.

21. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) 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 on a single day in 2025, shall report such a relationship. This form is subject to an additional preparation fee. **If you do not provide our firm with information regarding any interest you may have in a foreign account, including foreign cryptocurrency wallets, we will not be able to prepare any of the required disclosure forms, and penalties may be due, for which we have no responsibility.** Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a

foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. ***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.***

22. While we are, of course, available to provide you with tax and business planning services, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into writing for you.

23. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. We do not and will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

24. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K-1s, 1099s, 1098s, and receipts and similar items.

25. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation applies to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

26. Privacy laws established by the IRS prohibit us from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these regulations, we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established procedures and controls designed to protect client confidentiality and maintain data security.

27. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

28. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, 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 or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. ***As such, you understand and agree that any emails with attachments sent to our office may be returned to the sender, and attachments will not be opened.***

29. From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification the State Board of Accountancy and/or our liability insurance prohibit us from signing any such document and any third-party request to do so is a violation of those rules prohibiting us, by law, from the issuance of an opinion without performing an audit. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

30. In the interest of facilitating our services to you, we utilize a secure web portal (ShareFile). Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. We do not provide hosting services and are not required to keep any information on the portal. We reserve the right to remove any and all information at any time from our portal, and there are no guarantees that we will have copies of any digital or paper documents provided by yourself or a third-party on your behalf. As the taxpayer, you are required to keep a digital or paper copy of your return for your records. Our office is not required to provide you with an additional copy. If our services are terminated by you in writing your access to files maintained on the portal will be removed no later than the end of the current year (December 31, 2026) after the termination of services under this agreement. If services are terminated by our firm, or if our firm's services are no longer required (including the lack of an engagement letter or communication indicating the use of our firm's services), access will be removed no later than December 31, 2026. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. We will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices.

31. You 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 we will use our professional judgement in resolving the issues. If, in our opinion, we cannot appropriately resolve such problems or if circumstances conflict with the ethical standards of our firm, we reserve the right to withdraw from this engagement. We additionally reserve the right to suspend or terminate services for failure to provide the information or cooperation necessary for successful performance of our services. We will use our professional judgment in preparing your returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions

that may be taken on your return. We will adopt whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

32. If a dispute arises out of or relates to this contract or engagement, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under the *Dispute Resolution Rules for Professional Accounting and Related Services Disputes* before resorting to arbitration, litigation, or some other dispute-resolution procedure. The costs of any mediation proceeding shall be shared equally by all parties.

33. Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at the office of Lisa J. Ihander, CPA LLC located in Deschutes County, Oregon, USA, which shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Oregon.

34. We appreciate the opportunity to serve you. Please date and sign this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected, and all other provisions remain in full force and effect. *Any changes to this engagement must be written and agreed to in a separate engagement addendum. As such, any changes made to this engagement are not enforceable.*



Accountant Signature

I (Client) have the authority to enter into this engagement on behalf of this Partnership and I (Client) have read and understood the above terms of the engagement letter and agree with the terms of this engagement without any changes to the above terms

Authorized Client Signature: _____ Date: _____

Partner Representative (see item #10 above on page #1): _____

MARK ONE FOR EACH OF THE FOLLOWING: REQUIRED

Choose one of the following options to receive your final return:

- Hard copy pick up at our office (most common)
- Hard copy mailed (\$25 mailing fee, unless mailed with your personal return)
- Electronic copy delivered via ShareFile (only use if original documents were submitted to our office via ShareFile, or if you submitted copies of all documents instead of originals. To return your originals, a mailing fee of \$25 will be assessed.)

YES NO N/A

- Did you file all required 1099's for 2025?
- Did you have 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 on a single day in 2025? This also includes foreign cryptocurrency wallets – see our webpage for a list of common US- and foreign-based wallets.
- Are you doing any business in other States besides States filed with your 2024 tax return that may require a 2025 filing? If so, please indicate here:

Please note that no work will begin on the preparation of your tax return(s) until this engagement letter has had all required boxes marked, and is signed, dated, and returned to our office.