

RLB CPA's, Inc.
1600 Lexington Ave
Mansfield, OH 44907-2907
419-756-3400

Dear [REDACTED]

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. In order 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 2025 federal and state income 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. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled 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 and/or 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 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, 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.

It is our policy to keep records related to this engagement for three years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examinations by governmental or regulatory agencies.

If you own a business (including rental properties), RLB CPAs, Inc. can provide services related to the following requirements outlined below, but it is important to note that these services are not included as part of this engagement letter.

Unclaimed Funds: As stated by the Ohio Department of Commerce, "All businesses that are located and/or operate in the State of Ohio, or hold funds due to Ohio residents, are required to file an Annual Report of Unclaimed Funds". Significant penalties apply for failure to comply with this requirement. **Unclaimed Funds reporting is not within the scope of this engagement.**

Form 1099: The Internal Revenue Service (IRS) requires several types of 1099 forms to be completed and distributed by a business payer as information returns to the payee and federal and state taxing authorities. **Form 1099 reporting is not within the scope of this engagement.**

By signing this engagement letter, you acknowledge and agree that upon the expiration of the three year period, we are free to destroy our records related to this engagement.

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,

RLB CPA's, Inc.

Accepted By: _____

Date: _____