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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 to carefully review the following arrangements.

We will prepare your federal and requested state income tax returns from information that you furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information so that nothing is overlooked.

It is your responsibility to provide copies of all the information required for the preparation of complete and accurate returns. You should retain all the original documents and other data that form the basis of income and deductions for seven years. 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.

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations 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.

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. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. 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 and issues surrounding the collection of relevant ownership information.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

If you are or were a partner at any time in a partnership and receive(d) Schedule K-1 (1065), you may receive a Form 8986, Partner's Share of Adjustments to Partnership-Related Items. Form 8986 is used by partnerships to correct errors on previously filed partnership returns and to provide the IRS and partners with each partner's share of those tax corrections. Recipients of Form 8986 must report this information and any additional tax due to the IRS on Form 8978, Partner's Additional Year Reporting Tax, within a specified timeframe.

Our services do not include assisting you with anything pertaining to Form 8986 and/or Form 8978 unless specifically identified in the Engagement Objective and Scope section. If you receive a Form 8986 once our work has begun but prior to the filing of your tax return, you are responsible for alerting us and requesting assistance. Additionally, the impact an adjustment from Form 8986 may have on any state return you have previously filed is unclear and may only be determined with additional research. If you do not alert us or request our assistance, we will infer that you have not received Form 8986 absent other information you provide to us.

You are responsible for identifying and communicating to us all income earned and received by you from any U.S. or non-U.S. source. This includes income earned from gambling and online wagers, gig or hobby work, and activity for which you should receive a Form 1099-K (online sales) whether or not you actually receive a 1099-K.

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations.

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you of this responsibility. If you ask us in writing to prepare these returns, we will confirm this representation in a separate engagement letter.

The IRS considers virtual currency (e.g., Bitcoin) as property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, virtual currency are subject to the same general tax principles that apply to other property transactions. If you had virtual currency activity during the tax year, you may be subject to tax consequences associated with such transactions and may have additional reporting obligations. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, virtual currency during the applicable tax year.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. 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 services will be based upon the complexity of the work to be performed and our professional time as well as out-of-pocket expenses. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. All invoices are due and payable upon presentation.

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

To accept our firm's offer to perform services based upon the terms set forth in this agreement, forward the completed tax organizer and other tax return information requested to us. By doing so, you are agreeing to be bound by the terms set forth above. If there are other tax returns you expect us to prepare, such as gift and/or property, please inform us in writing.

## Consent to Foreign Disclosure of Tax Return Information

In compliance with Federal law, Jack W Olds & Company, LLP is providing you this authorization form for consent. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security number (SSN). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States that will receive your SSN maintain data protection safeguards (as required by the regulations under 26 U.S.C. section 7216) to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, federal agencies may not be able to enforce United States laws that protect the privacy of your tax return information against a tax return preparer located outside of the United States to whom the information is disclosed. However, both Wolters Kluwer and Jack W Olds & Company, LLP have high levels of security in place to safeguard the process.

If you approve the disclosure of your tax return information, including your SSN(s), to Xpitax Wolters Kluwer (India) Private Limited for purposes of assisting in providing tax return preparation services, please sign below. Your consent is valid until December 31, 2029, but may be revoked by you at any time.

If married, both spouses must sign the consent.

Name:

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Name:

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Signature:

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Signature:

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Date:

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Date:

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If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484 or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).