

Dear Valued Client:

Leasure CPA & Associates, Inc. ("firm," "we," "us," or "our") is pleased to provide you ("you" or "your") with the professional services described below. Please read this letter, and any other attachments incorporated herein (collectively, "Agreement"). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement and each party's responsibilities.

Engagement Objective and Scope

We will prepare your ***Federal Individual Income Tax, Form 1040***, and the related State Income Tax forms and schedules from the information you furnish or disclose. It is your responsibility to provide the amount of any state or local income from outside your state of residence, and identify the ***SPECIFIC state and local returns*** you require. If you have income tax filing requirements for any other purpose, state, or locality but do not file the return(s), there could be possible adverse ramifications such as an unlimited statute of limitations, penalties, etc. Please inform us if you have other tax filing obligations requiring our assistance.

You are responsible for fulfilling your filing obligations with any state or local tax authorities, including but not limited to, income, franchise, sales, use, and property taxes or abandoned and unclaimed property. However, 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.

If you are unsure if you have any other filing obligation with other state or local tax authorities, you are responsible for alerting us and requesting assistance. If you do not alert us or request assistance, we will infer that you do not have other state or local filing obligations. We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur as a result of your failure to file or untimely filing of any form for which we were not engaged to prepare.

The objective of our services is to assist you with the calculation of your tax due and provide you with forms and schedules we believe are suitable for you to file with the Internal Revenue Service ("IRS") and applicable state and local tax authorities and sufficient to comply with your tax filing obligations. You have the final responsibility for the filing and content of your tax return(s). We will not assist you with any tax return other than those identified above, without your written request, and our written agreement to do so.

Our engagement does not include any procedures designed to detect errors, fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. If we identify or suspect that an instance of noncompliance with laws and regulations has occurred or is likely to occur, we will discuss the matter with the appropriate level of management and, when appropriate, those charged with governance. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls, unless otherwise specified in the scope of this Agreement. You are responsible for developing and implementing internal controls applicable to your operations.

Requests for additional services may necessitate that we amend the Agreement or issue a separate written agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

CPA Firm Responsibilities

It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a “reasonable tax return preparer” shall be based upon the following pronouncements:

- the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”);
- U.S. Treasury Department Circular 230 (“Circular 230”); and
- the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, “the Code”).

As tax return preparers, these pronouncements restrict our ability to sign a tax return when the tax positions you report do not comply with tax law. We will be unable to sign your return and may terminate this Agreement if you:

- request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax;
- request that we include a deduction, credit or refund on your return that we believe you do not qualify for; or
- decline to disclose a position where in our professional judgment tax law requires disclosure.

Absent any direction from you, we will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. Your filing status may be affected by any addition or subtraction to the members of your immediate household, a change in your marital status, or a change to the support you provide to individuals not in your immediate household. ***If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.***

Once our services have concluded, we shall have no obligation to notify you of future tax law developments affecting your return(s) except as may be required by Circular 230 or the SSTS related to errors we identify. We will not update your return after the conclusion of the engagement for any reason unless further engaged.

Leasure CPA & Associates, Inc. will not make any management decisions or perform management functions on your behalf.

Arguable positions

If there are conflicting interpretations of tax law, or if tax law is unclear, we will explain the possible positions that may be taken in order for us to sign your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials and our professional standards. Tax reference materials include, but are not limited to, the Code, Revenue Rulings, Revenue Procedures, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur to respond to the tax authority.

Confidentiality for filers of joint tax returns

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that any tax return information, including supporting documents provided to us,

used in the preparation of your joint return, and any communications made to us by either of you in connection with the preparation of your joint return, may ultimately be shared with either spouse, without prior consent of the other.

Tax planning services

Our engagement does not include tax advice which affects the calculation of tax due or the filing of tax forms and schedules for previous or future tax years. However, we may communicate potential tax strategies to you, and you may ask high-level questions of us. It is your responsibility to communicate to us, in writing, any interest in pursuing a tax strategy identified, or if you require more than a cursory response to your question. If you do not request our assistance in writing, we will infer that you do not wish to pursue any suggestion made to you. If you do request our assistance and we agree, we will confirm our understanding with you in a separate written agreement prior to proceeding.

We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur if you fail to advise us of your desire to investigate or pursue any tax strategy communicated to or by us. Any tax advice described in this paragraph and provided to you shall be governed by this Agreement and billed at our standard hourly rates.

Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If you are contacted by a tax authority, either for an examination or other inquiry, you may request our assistance in responding.

Third party requests

Our services are not intended to benefit or influence any third party, including any entity or investment which may seek to evaluate your creditworthiness or financial strength. We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. Except where compelled by court order or subpoena, we do not communicate with third parties or provide them with copies of tax returns.

Client Responsibilities

If you fail to comply with the responsibilities as described in this Agreement, your actions or your inactions may result in economic or other loss to you, such as disallowance of tax deductions or credits claimed, additional tax, penalties or interest assessed against you, loss of administrative rights, or criminal punishment. You will be responsible for any loss suffered by you, including any professional fees required to defend or correct changes made to your tax returns or prepare previously unfiled or amend previously filed tax returns.

The Modernizing Payments To and From America's Bank Account Executive Order, signed on March 25, 2025, mandated that all payments to and from the U.S. government after September 30, 2025, including quarterly estimated tax payments, must be made electronically. Assisting you with electronic payments is not part of the scope of our services.

The responsibilities detailed in this section are not exhaustive, and our services to you may require additional responsibilities not listed.

Tax information

Due to the high volume of tax returns prepared by our firm, you must provide your tax return information to us no later than the date specified in our year-end letter. Failure to do so may result in your inability to file your returns or pay your tax due by the original filing due dates.

We will provide you with an income tax organizer/checklist or other method of collecting the information necessary to prepare your income tax returns. You are responsible for fully and accurately completing the income tax organizer/checklist.

We will rely upon the completeness and accuracy of the information and representations you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

Online access to information

To the extent you provide our firm with access to electronic data via a local or online database from which we will download your trial balance or other information, you agree that the data is accurate as of the date and time you make it available to be downloaded by us.

All income

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.

Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our workpapers do not satisfy your documentation responsibility. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. The IRS recommends that you maintain this documentation for as long as it may be relevant to your taxes.

You represent that you have such documentation and can produce it, if necessary, to respond to any examination or inquiry by tax authorities.

We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur as a result of the disallowance of tax deductions due to inadequate documentation.

Personal expenses

In general, personal expenses are not deductible for income tax purposes. You are responsible for ensuring that personal expenses, if any, are separated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by documentation and records required by the IRS and other tax authorities.

U.S. filing obligations related to foreign investments and activities

U.S. citizens and residents generally must report income and activities related to both domestic and foreign assets (worldwide income). You are responsible for fulfilling your filing obligations related to foreign activity where required. U.S. reporting requirements related to foreign activity are very complex.

Notify us immediately if you have:

- Ownership of, investment in, or officer responsibilities for a corporation, partnership, or other business entity formed under the laws of another country;
- Fiduciary, grantor, or beneficiary relationships in connection with an entity formed under the laws of another country;

- Ownership of, signature authority over, or control over any financial account held in a financial institution located in another country;
- Citizenship or government-approved employment/visa status with a country other than the U.S. (including anyone in your immediate household, or your parents who live outside the U.S.);
- Transferred property, including cash, offshore either directly or through the purchase of or investment in an entity formed under the laws of another country;
- Received or have legally-recognizable rights to receive property, including cash, from a trust, business, or investment formed under the laws of another country or individual residing in another country;
- Conducted business with any entity or person physically located in another country, regardless of whether such business is for-profit, not for-profit, or informal/irregular;
- Received property, including cash, or income from a source outside of the U.S. which is not reported on a brokerage statement (such as a 1099-B or similar report); or
- Any other activity or economic arrangement which takes place outside of the U.S.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. You agree to provide us with complete and accurate information regarding any foreign activity in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

If you are unsure if you have any other filing obligation related to foreign activity, you are responsible for alerting us and seeking assistance from a tax professional qualified in foreign tax obligations. If you do not alert us, we will infer that you do not have foreign activity absent information you provide to us. We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur as a result of the failure to file or untimely filing of any form for which we were not engaged to prepare.

Foreign filing obligations

You are responsible for complying with the tax filing requirements of any non-U.S. country. You acknowledge and agree that we have no responsibility to raise these issues with you and that any foreign filing obligation is not within the scope of this engagement.

Digital assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

Ultimate responsibility

You are ultimately responsible for complying with any substantive or procedural tax law which applies to you, and for ensuring your tax returns and any required tax payments are timely received by the

appropriate tax authority. Notwithstanding any term of this Agreement, this responsibility cannot be delegated to us.

Our assistance related to your tax return is based upon tax reference materials, facts, assumptions, and representations that are subject to change. To the extent we provide written advice concerning federal tax matters, we will follow the applicable guidance contained in our professional standards.

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your draft tax returns and accompanying schedules and statements for review. You agree to review and examine them carefully for accuracy and completeness. Tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes.

You have final responsibility for the payment of your taxes in whatever amount ultimately determined. You may be required or choose to have funds automatically withdrawn from a designated account and transmitted when your tax return is electronically filed. We will not transmit partial payments. Likewise, you may be required or choose to have any overpayment electronically deposited into a designated account. It is your responsibility to provide us with correct account and routing numbers, to review this information for accuracy prior to submission of your return, and, as applicable, to ensure that sufficient funds are available at the time of payment. We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur as a result of your failure to provide an accurate routing or account number or to ensure sufficient funds are available at the time of payment.

Timing of the Engagement

We expect to begin our services upon receipt of the completed income tax organizer/checklist and all documents requested either in the organizer/checklist or by our office.

Our services under this Agreement will conclude:

- on the later of:
 - the latest date of electronic acceptance of your tax returns by the relevant tax authority; or
 - the date we deliver the paper copy of your returns to you,
- upon written notification by either party that the Agreement is terminated; or
- one (1) year from the date of this Agreement, whichever comes first.

Filing Your Tax Returns

The original filing due dates for your tax return is **April 15, 2026**. The obligation to file a tax return and/or extension is solely that of the taxpayer. Although we will make every reasonably prudent effort to assist you with this obligation, this Agreement is not intended to and does not create an agent/principal relationship. By signing this Agreement, you understand that actual and timely receipt of your filings by the appropriate tax authority is the duty and responsibility of the taxpayer and the taxpayer alone.

Tax Return Extensions

It may become necessary to apply for an extension of the filing due dates if there are unresolved issues or delays in processing or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an examination of your return and/or extend the statute of limitations to file a legal action. Although we may assist you in the preparation of an extension to file

your return(s), you have sole responsibility for the filing of any extension, and you agree to hold our firm harmless from any consequences, including waived elections, where the extension is not timely filed. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

If you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, we will not file these applications unless and until we receive your express written authorization to file for an extension. In some cases, your signature may be required on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.

E-filing

In addition to being a return preparer, we are an Electronic Return Originator (ERO) and will prepare your return(s) and/or extension(s) in a format that permits us to electronically transmit ("e-file") those forms to the appropriate tax authority on your behalf. The e-filing of any form is a separate service from the preparation of that form.

If your return(s) is/(are) e-filed, including requests for extensions of time to file the IRS and states require you to sign and return to us the appropriate governmental form(s) before your returns can be filed electronically. For joint returns, both spouses must sign the e-file authorization before the return can be transmitted. **If you fail to timely sign and return e-file authorization, we cannot and will not e-file any form on your behalf.** In those situations, we shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur.

If the return(s) or extension(s) is/(are) not required to be e-filed and you elect not to do so, or cannot be e-filed, we will deliver to you a paper copy suitable for mailing to the taxing authorities. Once delivered to you, you bear full responsibility for reviewing the paper returns for accuracy, and either signing and timely filing them, along with any payments due, or notifying us of any issue which may need to be addressed prior to filing.

Professional Fee

Our fees are based on the time, complexity, and forms required for your tax return. An estimate of your fee will not be provided unless requested. ***Our fee does not include responding to inquiries or examinations by taxing authorities or third parties, which are separately billed for the time and expenses involved.*** Our fee does not include any services required to correct misprocessing errors of your return by the IRS or other government agencies or any tax identity theft issues. ***We are available to represent you in those matters, and our fees for such services are at our standard rates and are covered under a separate engagement agreement. You agree to immediately notify us upon receiving any correspondence from any taxing authority or agency covered by this agreement within ten calendar days of receipt of that notice.***

The fee for preparing your return does not include services rendered concerning phone consultations, tax research, tax planning, tax authority letters, or other letters or correspondence. Any bookkeeping services required to complete a tax return will be specific to each taxpayer, and fees for those services will be separately stated on the invoice.

Any professional fees due are due and payable when your return is ready for review. ***Since we sign your tax return as the "Paid Preparer," NO tax returns will be released from our office unless they are paid for in full. Due to the significant increase in preparer regulations by the IRS, there will be NO exceptions to this policy.*** If you terminate this agreement before completion, you agree to pay a fee for work

completed. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

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We appreciate the opportunity to be of service to you. This Agreement represents the entire agreement of the parties and supersedes all previous oral, written, or other understandings and agreements between the parties. To accept the terms set forth in this Agreement, please forward your tax return information to us. By doing so, you are agreeing to be bound by the terms set forth herein. You acknowledge that this agreement was made available to you on our website on **January 19, 2026**, and that an additional copy is included in your complete tax return copy. If you do not agree with the terms of this Agreement, please contact us before sending us your tax return information.

We will not initiate services until we receive all requested information.

A handwritten signature in blue ink that reads "Angela Leasure".

Angela Leasure, CPA
Leasure CPA & Associates, Inc.
January 19, 2026