ROBERT HALL & ASSOCIATES
TAX CONSULTANTS
A Division of Montecito Financial Services, Inc.
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I, THE UNDERSIGNED, DO SAY AND DECLARE THAT:

1. I will execute my 2025 federal and state income tax returns, prepared by Robert Hall and/or Robert Hall and Associates, a division of Montecito Financial Services, Inc. and/or other employees of Montecito Financial Services, Inc. (collectively known as the "Firm"), only after I have received and reviewed the completed copies and find that all the information in them is true and accurate according to the information which was furnished to the preparer, and that nothing was added nor deleted by the preparer which would understate the tax liability. In addition, I confirm that I have properly reported all of my taxable income, including any "trading" of services between myself and any other person.
2. I have been instructed to retain copies of the returns for my records indefinitely, and that all records, canceled checks, and other documents utilized to prepare my 2025 Income Tax Returns should be retained for at least four years, and in some cases longer (including but not limited to depreciable assets).
3. I have been informed that I must disclose any transactions or ownership of **cryptocurrency** for the 2025 tax year. **Initial ____**
4. I have been informed that I must disclose all foreign income, foreign interests, and foreign asset ownership to the Internal Revenue Service and have done so according to the Internal Revenue Code regulations. **Initial ____**
5. I, the taxpayer, as well as all members of my household, have been covered with medical insurance for all 12 months of the 2025 tax year according to the Internal Revenue Code regulations. **Initial ____**
6. My 2025 Income Tax Returns are to be prepared on the basis of information supplied by me to the Firm, with no independent verification performed by the Firm. I am in compliance with Code Section § 274(d) which states in the part that:
    a. I must keep a written log for auto travel (or be able to reconstruct same from written evidence if I am audited).
    b. Receipts for meals, gifts, and promotion are also mandatory. The receipts must be properly identified in a contemporaneous manner as to the date, place, amount spent, name and business relationship of person(s) involved and business purpose written on each receipt. **Entertainment is no longer a deductible expense. Initial ____**
    c. I must have and maintain a contemporaneous diary for out-of-town travel deducted anywhere on the tax return. These expenses may not be reconstructed or estimated. I understand that I must be able to document with receipts all hotel, meal, airfare, and other travel expenses. If no such documentation exists, I have not deducted them on the return.
    d. A contemporaneous diary for use of computers not used at a principle location, and entertainment type business expenses (such as the use of any kind of audio and/or visual equipment) must be kept. Such a diary must include both business and personal use.
7. I agree to send a copy of any audit notification, as well as a copy of any other correspondence received from either the IRS or State during the year, to the Firm, prior to my contacting those authorities, in order to discuss the appropriate action to be taken. I understand that tax return and consultation fees do not include the services in connection with an audit, nor any other services the Firm may provide to me.
8. I understand that although the return represents the best of the preparer's professional opinions, the preparer cannot guarantee the result. Tax return preparation often involves the application of conflicting authorities and interpretations that present varying possibilities of successful IRS or State challenge. Opinions of IRS personnel and various courts often conflict. Judicial and legislative thought is subject to conditions change. Therefore, the preparer can only guarantee his very best efforts to help me arrive at the

lowest legal tax liability. Such efforts may include the treatment of "gray area" items (items not in the opinion of the Firm fully clarified by the IRS and/or courts), which the IRS may, upon audit, deem to have been improperly reported. In light of the above, and in acceptance thereof, I, not the preparer, will be responsible for additional tax, penalties and interest which the IRS and/or State may impose upon me.

9. Written notice must be provided to the Firm to disengage services. Should disengagement occur, you may request your source data to be returned to you.
10. I will pay fees for preparation of returns upon initial preparation interview. Fees for tax or financial counsel, audit, or other hourly or "by-the-form" work is due and payable upon performance of such work. Accounts over thirty days late will be charged an additional monthly late fee of $10 per $250 balance due and the minimum fee shall be $10 per month. Accounts past 90 days will be subject to collection, charged reasonable legal fees and collection costs incurred, and reported to credit bureaus.
11. In the event of a dispute between the Firm and the Taxpayer, the parties hereto agree that any disputes, controversies, or claims between them concerning, relating to, or arising out of the Firm's representation of the undersigned, shall be determined by binding arbitration as set forth in this Section 9. The arbitration shall occur in Los Angeles, California, and be held before an arbitrator appointed in accordance with the rules of the American Arbitration Association "(AAA") of Los Angeles County, pursuant to the commercial arbitration rules of the AAA. The party initiating the arbitration must pay one-half of all fees required to commence and continue the proceeding, and the responding party must pay the other one-half of all fees required to commence and continue the proceeding. The arbitrator shall have the discretion to re-apportion the fees paid at the conclusion of the arbitration. A judgment on the arbitration award may be entered in any court located in Los Angeles County, California and shall be deemed binding. The parties hereby waive their rights to a jury trial and a judge trial and limit their rights to appeal to the fullest extent allowable under the law. The arbitrator shall be selected pursuant to the commercial arbitration rules of the American Arbitration Association.
12. Taxpayer agrees to hold harmless the Firm and each of its respective officers, directors, employees, agents, counsel and representatives from any and all liability associated with utilization of third-party electronic tax filing entities.
13. Please be aware there are specific new reporting requirements involving certain types of companies regarding compliance with the Corporate Transparency Act (CTA), including Beneficial Ownership Information (BOI) reporting. Aiding with this compliance is not within the scope of this engagement letter. **Initial ___**
14. Our firm will **not** assist with any BOI reporting. Furthermore, our firm will assume no liability stemming from your neglect of not filing this BOI report. **Initial ___**

Date: _____ Taxpayer: _____

Print Name: _____ Spouse: _____

PLEASE READ CAREFULLY, SIGN AND RETURN

The terms and conditions of this agreement shall not be modified without written consent from Robert Hall & Associates and client.