

¶ GLYDER, LLC

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Dear Client,

Subject: Preparation of the 2024 S-Corporation/Partnership/LLC Tax Returns.

This letter is to specify and confirm our understanding of the terms and objectives of my engagement and the nature and limitations of the services I will provide.

I will prepare the 2024 S-Corporate/Partnership/LLC federal income tax returns, and necessary state income tax returns for the above mentioned Entity with supporting schedules, and perform related research as considered necessary. **This engagement pertains only to the 2024 tax year.** My responsibility does not include preparation of any other tax returns that may be due to any other taxing authority. My engagement will be complete upon the delivery of the completed income tax returns to you. Thereafter, **you will be solely responsible to file the returns with the appropriate taxing authorities. The filing deadline is MONDAY, MARCH 17, 2025.**

I will need all information at the earliest possible time, but **no later than *FRIDAY, February 7, 2025,*** in order to meet the deadline. Information received after the above date the returns will be extended.

If the tax return is put on extension, please have the information to me **NO LATER than *JUNE 5, 2025.***

The tax returns will be prepared based on the information you provide. I will NOT audit or otherwise verify the data you submit, although it may be necessary to request clarification where the information is unclear. My work does not include any procedures designed to discover falsification or other irregularities. My engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, I will inform you of any material errors or fraud that come to my attention. My responsibility as tax preparer is limited to the tax period specified above.

If, during my work, I discover information that affects prior-year company's tax returns, I will make you aware of the facts. However, I cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact me to discuss the best resolution of the issue.

I will use my 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. I will apply the "more likely than not" reliance standard to resolve such issues in order to avoid penalties that might be assessed against me as the return preparer. You agree to honor my decisions regarding disclosure of return positions to avoid or mitigate penalties that can be imposed on the companies for failing to disclose participation in "reportable transactions", that is, certain arrangement the IRS has identified as potentially abusive. I will insist that all such transactions be properly disclosed.

The law also includes penalties that may be imposed when taxpayers simply understate their tax liability. If you would like information about those penalties, please contact me.

Management is responsible for proper recording of transactions in the accounts, safeguarding assets, internal controls and for the substantial accuracy of the financial records. The tax returns are required to be electronically filed with the IRS and some State taxing agencies. You will be provided with a copy of your tax returns for review and e-file authorization, Form 8879 (and state equivalent for those states that e-file), for signature. For states that do not yet e-file paper tax returns will be provided for signature and filing. The signed Form 8879 authorizes me to electronically file the tax returns and indicates that you have reviewed the tax return, and that it is correct to the best of your knowledge. **You have final responsibility for the tax returns, and should review them carefully before you sign and file them.**

Your returns may be questioned or audited by the taxing authorities. Any proposed adjustments are subject to certain appeal. Should your returns be selected for examination, I can arrange to be available upon request to represent you. Any Tax Notices received needing inquiry or if tax representation is required, this will be a separate engagement, and I will render additional invoices for fees and expenses incurred.

My fee for preparing the tax returns described above will be based on the time required at standard billing rates plus out-of-pocket expenses. **All invoices are due and payable upon presentation.** To the extent allowed by state law, an interest charge will be added to all accounts not paid within thirty (30) days.

Record Retention & Privacy:

Per Treasury Regulation 301.7216 I am required to notify you of my Privacy Policy. No nonpublic information obtained in the course of my practice is disclosed or shared without your written permission. I will retain copies of the records you have supplied to me along with the work papers for your engagement for a period of seven years. After seven years, my work papers and engagement files are destroyed. Your original records will be returned to you at the end of this engagement. My working papers and files are not a substitute for your original records, and you should arrange for secure storage of the originals.

I appreciate the opportunity to work with you.

If the foregoing fairly sets forth your understanding of the terms of this engagement, please sign the enclosed copy of this letter in the space indicated and return it to me.
Sincerely,

Carol-Anne Glyder, EA
Glyder, LLC

The engagement terms described in this letter are acceptable and hereby are agreed to. We also agree to the record retention set forth in your letter.

Accepted By (Name & Title):_____ Date:_____