



General Terms of Service

The following general terms of service (the “**Agreement**” or the “**Terms of Service**”) govern the relationship between the “**Vendor**” as described in the online agreement and you (“**you**” or the “**Client**”).

Please read the Terms of Service carefully and make sure you understand and agree to them before you start working with the Vendor. If you have any questions relating to the Terms of Service or the services to be provided hereunder, please contact the Vendor directly or at info@nightowlcpa.com.

By engaging Night Owl CPA for services or signing an engagement letter, you acknowledge and agree to be bound by these General Terms of Service. Specific terms applicable to your services will be outlined in your engagement letter and are not included in these General Terms of Service.

If you do not agree to these terms, you should not engage Night Owl CPA for services or sign the engagement proposal. You are welcome to review and discuss these General Terms of Service with us if any clarifications or adjustments are necessary.

Client Commitments

Client hereby engages the Vendor to provide it with certain services (as more detailed in the Online Agreement page) and Vendor hereby agrees to provide the client such services according to the terms set forth herein.

The relationship will be based on honesty, fairness, and in good faith.

The relationship will be transparent and will be governed by this Term of Service.

The relationship between the Vendor and the client is on a fee-for-service basis.

Client will obey Vendor’s payment terms.

Client will provide or/and assist with needed access to any information or material reasonably requested by the Vendor in order to deliver the best service possible.

Client takes full responsibility for the accuracy of all material delivered.

Vendor Commitments

Vendor will perform the service in a professional, workmanlike, and confidential manner.

Vendor will devote all the necessary time needed to perform the services hereunder.

Vendor shall be responsible for maintaining a place of work and any equipment and supplies necessary for the performance of the services hereunder.



General Terms of Service

The Service

Performance

Vendor shall perform the service in a faithful, diligent, and professional manner.

Changes

Vendor shall promptly notify client of any change to the service scope Vendor reasonably determines is necessary. Any changes to the service scope including but not limited to scope, tasks, hours estimate, and/or prices must be agreed upon by both sides through a written amendment to this Agreement [via Ignition's portal] and be accepted by both parties prior to being effective.

Taxes

Each party shall be the sole responsible for its own tax liabilities arising out of or related to this Agreement and/or the services rendered hereunder.

Relationship of Parties

No Relationship

In performing its duties and obligations hereunder, the Vendor shall operate as and shall have the status of an independent contractor. Nothing in this Agreement creates any special relationship between the parties, such as a partnership, joint venture, or employee/employer relationship between the parties.

Intellectual Property

Intellectual Property Transfer

Nothing in this Agreement will function to transfer any of either party's Intellectual Property rights to the other party, and each party will respect the intellectual rights of the other party.

Work Made For Hire

Each party will retain exclusive interest in and ownership of its Intellectual Property developed before this Agreement or developed outside the scope of this Agreement once paid in full.



General Terms of Service

Original Work and No Infringement

Vendor shall ensure that all work product created by Vendor for the benefit of client is original work and does not infringe, misappropriate, or violate any intellectual property or other proprietary rights of any third party.

Confidentiality

Confidentiality Obligation

Each party shall hold Confidential Information of the other party in strict confidence and shall protect such information with no less diligence than that with which it protects its own confidential or proprietary information. “**Confidential Information**” shall include all information provided to the receiving party by the disclosing party or related to the disclosing party. Confidential Information shall not include (i) information already known or independently developed by receiving party without access to the disclosing party’s Confidential Information; (ii) information that is publicly available through no wrongful act of receiving party; or (iii) information received by receiving party from a third party who was free to disclose it without confidentiality obligations.

Use Solely for Purpose

The receiving party shall not use any Confidential Information except to perform the explicit obligations under this Agreement. The receiving party shall take all precautions to ensure that the secrecy of the disclosing party’s Confidential Information is preserved to the highest industry standards.

Non-Disclosure

A receiving party may not disclose Confidential Information to any third party, except to the extent permitted by this Agreement, the disclosing party consents to in writing, or required by Law.

Material & Data Access

Client agrees to provide the Vendor with full access to all requested data. Furthermore, the client assumes full responsibility for the accuracy of material delivered.

Termination

Either party may terminate this Agreement and relationship for any reason with a 30-day prior notice.



General Terms of Service

General Provisions

Amendment Clause

This Agreement may be amended by written notice from the Vendor to the Client. Any proposed amendment shall become effective and be deemed accepted by the Client under the following conditions:

- 1) Upon receipt of the Client's written signature acknowledging acceptance of the amendment; or
- 2) Automatically, fifteen (15) days after the Client's receipt of the proposed amendment, if the Client has not provided written objection or rejection of the amendment within that time period.

The Client's continued use of the Vendor's services after the effective date of any amendment shall constitute acceptance of such amendment.

The Vendor shall provide written notice of any proposed amendment to the Client's last known address or email on file. It is the Client's responsibility to ensure that their contact information is current and to promptly review any proposed amendments upon receipt

Assignment

Neither party may assign this Agreement or any of their rights or obligations under this Agreement without the other party's written consent.

Notices/Electronic Delivery

By accepting this Agreement, you agree and consent to electronically receive all communications, agreements, amendments, payment notices, and disclosures that we provide in connection with our relationship. Communications will be directed to the initial email you initially used unless updated.

The Client acknowledges and accepts the inherent risks associated with electronic communication and delivery methods, including but not limited to email and secure client portals. These risks may include unauthorized access, interception, data breaches, and delays due to spam filters or other technological disruptions. While the Vendor employs industry-standard safeguards to protect the confidentiality and integrity of electronic communications, no system can be guaranteed completely secure. The Client is encouraged to use additional encryption or other protective measures for highly sensitive information. The Client agrees to promptly notify the Vendor of any changes to their contact information to ensure successful delivery of electronic communications.

Governing Law

This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Wisconsin, U.S.A. without regard to its conflict of laws rules. The competent courts in New York, U.S.A. shall



General Terms of Service

have the exclusive jurisdiction over any dispute arising from this Agreement.

Limitations on Legal Claims

The Vendor's obligations under this agreement are limited to those explicitly stated herein. The Vendor does not assume any fiduciary duty to the Client unless explicitly agreed to in writing. The relationship between the Vendor and the Client is strictly that of an independent contractor and client, and nothing in this agreement shall be construed to create any fiduciary or other special relationship beyond the contractual terms specified. Any fiduciary responsibilities must be separately agreed upon and documented.

Client agrees not to assert any claim arising from this agreement more than two (2) years after our firm issues the corresponding report or tax return. Damages sought for any claim also may not surpass fees paid to us for those applicable services.

Additionally, Client shall indemnify and hold harmless our firm, its members, employees, and agents from all third-party claims, liabilities, losses, and costs where caused by an intentional misrepresentation, misstatement, or omission, regardless of source, unless the source lacked authority to legally bind Client.

These binding limitations around claims and liability shall survive termination of the agreement herein for any successors in interest, assigns, or heirs.

Arbitration Clause

Any dispute or claim arising out of or relating to this agreement now or thereafter (including any such matters involving any parent, subsidiary, affiliate, successor in interest, subcontractor, or agent) shall be submitted first to voluntary mediation, and if mediation is not successful, then to binding arbitration under Wisconsin Chapter 788.

Policies

Privacy Policy

CPA firms must inform clients how they handle sensitive client information. However, our profession mandates strict confidentiality standards surpassing legal requirements. We have always safeguarded client privacy and will continue this policy.

Specifically, without prior written approval, we do not disclose nonpublic personal information about current or former clients from our engagement, except where law permits or compels disclosure. Permitted sharing includes providing confidential data to our employees or, on an as-needed basis, unrelated third parties, provided it enables us to provide you with services. We stress the sensitive nature of such information.



General Terms of Service

Electronic Communication

To provide efficient client service, our firm may opt to correspond electronically via methods like email, facsimile, and other online communication platforms, including those supplied by third parties. Such correspondence may contain sensitive client information. While we will implement physical, electronic, and procedural safeguards aligned with industry standards, we cannot guarantee complete protection from unauthorized interception of electronic data. Client accepts this inherent risk, understanding no data transmission or storage can be guaranteed fully secure. Client maintains responsibility for timely and accurately conveying new or changed email addresses, contact numbers, login credentials, and other similar information to facilitate delivery. Our firm advises cautiously sending confidential data electronically without the use of encryption, passwords, secure client portals, or other transmission security features.

Billing Policy

In the event of late payment, the Client shall be liable for all reasonable costs incurred by the Vendor in collecting overdue amounts, including but not limited to attorney fees, court costs, and collection agency fees. Interest will accrue on overdue amounts at the rate specified in this agreement or, if no rate is specified, at the maximum rate allowable by law. The Vendor reserves the right to suspend or terminate services for non-payment, and such suspension or termination shall not relieve the Client of their obligation to pay outstanding fees and associated costs. The Vendor will provide written notice prior to initiating suspension or termination of services due to non-payment.

For hourly projects, we adhere to the following billing policy:

Billing Cycle: We bill for time and materials incurred in the previous month by the 5th of the current month. For example, all hours and materials incurred by September 30th would be billed on October 5th.

Time Tracking: Time is billed in 6-minute increments (1/10th of an hour).

Payment Terms: All invoices are due within two (2) days of the invoice date (Net 2) unless otherwise noted. We will automatically charge the saved payment on the due date for clients with payment methods on file.

Late Fees: Invoices paid after the invoice due date are subject to a late fee assessed at a 1.5% monthly interest rate.

Materials: Charges for materials will be itemized on the invoice as incurred.

For recurring, fixed-fee projects, we adhere to the following billing policy:

Billing Cycle: We will bill on the 5th of the month at the frequency stated in the engagement details. This billing includes the agreed-upon fixed fee and any additional charges for work outside the scope of the current engagement.

For example, all hours and materials incurred by September 30th would be billed on October 5th.



General Terms of Service

Out-of-Scope Work: Prior to engaging in any out-of-scope work that would incur additional fees beyond the agreed-upon fixed fee, we will notify the client and obtain approval. Time for out-of-scope work is billed in 6-minute increments (1/10th of an hour).

Payment Terms: All invoices are due within two (2) days of the invoice date (Net 2) unless otherwise noted. We will automatically charge the saved payment on the due date for clients with payment methods on file.

Late Fees: Invoices paid after the invoice due date are subject to a late fee assessed at a 1.5% monthly interest rate.

Materials: Charges for materials will be itemized on the invoice as incurred.

For project work (e.g., tax preparation), we adhere to the following billing policy:

Billing Cycle: All invoices are due and payable before your tax return is filed with exceptions made for fixed-fee monthly engagements, which only need to be current at the time of filing.

Out-of-Scope Work: Prior to engaging in any out-of-scope work that would incur additional fees beyond the agreed-upon fixed fee, we will notify the client and obtain approval. Time for out-of-scope work is billed in 6-minute increments (1/10th of an hour).

Payment Terms: All invoices are due within two (2) days of the invoice date (Net 2) unless otherwise noted. We will automatically charge the saved payment on the due date for clients with payment methods on file.

Late Fees: Invoices paid after the invoice due date are subject to a late fee assessed at a 1.5% monthly interest rate after 10 days from the due date. You are responsible for reasonable collection costs including attorney fees incurred by Night Owl CPA resulting from nonpayment.

Materials: Charges for materials will be itemized on the invoice as incurred.

We reserve the right to modify this policy with written notice to the client.

General Tax Engagement Provisions

Our Responsibilities

We will prepare your individual federal and requested state income tax returns for the years specified in our service agreement from the information that you provide to us. We will not audit, review, compile, or otherwise verify the data you submit, although we may ask you to clarify some of the information. We are not responsible for returns prepared by other preparers. We will provide you with a questionnaire and a tax organizer to guide you in organizing the information we need to prepare your tax return.



General Terms of Service

Certain nonpublic information about you may be disclosed to provide information to affiliates of the firm and nonaffiliated third parties who perform services or functions for us in conjunction with our services to you. However, we will only make such a disclosure if we have a contractual agreement with the other party, which prohibits them from disclosing or using the information other than for the purposes for which it was disclosed.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover theft, fraud, defalcation, or other irregularities, should any exist. If we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we 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 us to discuss the best resolution.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. Information on the amount or the circumstances of these penalties is available upon request.

IRS Selection

Your return may be selected for examination by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a return. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest. If an examination occurs, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

You should also know that IRS audit procedures may include questions on bartering transactions and on deductions that require strict documentation, such as travel and entertainment expenses for business usage of autos, computers, and cell phones. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

Tax Representation

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. Our fee for this service will be billed separately.



General Terms of Service

Foreign Accounts

You should also know that recent changes to U.S. laws require that certain foreign bank accounts and transactions must be reported. Congress and the IRS have enacted large penalties for U.S. citizens who fail to make required reports. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers who have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with Form 1040. ***If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax related forms and penalties may be due, for which we have no responsibility. In the absence of such information being provided, we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.***

If you and/or your entity have a financial interest in any foreign accounts, you are responsible for filing Form FinCen114 required by the U.S. Department of the Treasury **on or before April 15th** of each tax year. U.S. citizens are required to report worldwide income on their U.S. tax return.

In addition, currently, the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director, or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926)); and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000 (Form 8938). These code sections describe the information required to be reported on the respective forms, which are due when your income tax return is due, including extensions. Therefore, if you fall into one of the above categories, **you** may be required to file one of the above-listed forms. Failure to timely file may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

This reporting is in addition to your requirements to file an income tax return. Our tax preparation services do not include filing such reports. We may be able to assist you with your foreign reporting requirements; however, you must specifically engage us to do so. Please contact our office if you have any questions.

Virtual Currency

If during this year you have engaged in any transaction involving virtual currency, you need to let us know. You acknowledge that you have informed us of all income you received, including but not limited to barter, virtual currency, consumer-to-consumer activity, cash-based revenues, and all other income whether received in-person, in-kind, or electronically.



General Terms of Service

Crypto-currency: Congress and the IRS are very aggressively pursuing cryptocurrency activity, reporting, and tax situations. Failure to report crypto-currency activity of any type, including sales, staking, mining, lending, NFT activity, trades, and other activities must be reported on your return, so you also acknowledge that you have reported all crypto-currency activity to us.

Estate Planning

This engagement does not include the provision of estate planning services. Your estate may be subject to taxes on your death. Furthermore, your assets, in the absence of a will, would be distributed according to the laws of your home state, and your intentions would be irrelevant. Estate planning services may enable you to pass on your assets according to your wishes and with perhaps less tax liability. Should you desire estate planning services, you should contact us with that specific request.

State Sales Tax

Purchase of taxable products or services over the Internet or through catalogs from outside of your resident state, may be subject to any states' sales and use tax. It is your responsibility to provide us with the amount of purchases subject to this tax. We will assume it is zero unless you inform us otherwise in writing.

We were not engaged, nor did we determine whether individual state sales tax rules apply to any business reported at the individual level. Determination of whether an individual state's sales tax rules apply to your activity is your responsibility unless we have a **SEPARATE** written engagement letter acknowledging our responsibilities to determine or apply sales tax rules for an individual state. Failure to register and file with an appropriate state may expose you to severe penalties.

Disputes, Claims, and Our Rights

We have the right to withdraw from this engagement, at our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute the completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of withdrawal.

It is agreed by the parties to this agreement, or any successors in interest, that no claim arising out of services rendered pursuant to this agreement shall be asserted more than two years after the date of issuance of the corresponding report or tax return by Night Owl CPA. In addition, any claims asserted for actual or any other damages shall not exceed the amount of fees paid to the Vendor for such services. Further, you hereby indemnify Night Owl CPA and its members, principals, and employees and hold them harmless from all claims, liabilities, losses, and costs arising in circumstances where there has been a misrepresentation to the Vendor. The indemnification as well as the following dispute resolution procedures will survive termination of the letter.

Any dispute or claim arising out of or relating to this agreement now or thereafter shall be submitted first to voluntary mediation, and if mediation is not successful, then to binding arbitration under Wisconsin Chapter 788.



General Terms of Service

If there are other tax returns you expect us to prepare such as gift, employee benefits plan (5500), and/or property taxes, please inform us in writing. Although we are available to provide you with income and estate tax planning advice, we are not obligated to do so unless you specifically request it. It is our policy to put all tax planning advice in writing. You should not rely on any advice that has not been fully reviewed and put in writing by our Firm.

Individual Income Tax Engagement Provisions

The following provisions are to confirm and specify the terms of our individual income tax engagement with you, and to clarify the nature and extent of the services we will provide and that you agree to pay for.

The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following:

Our firm will prepare your federal and state income tax returns for the years specified in our service agreement tax year based on the financial documents and information you provide.

We may utilize an outside computer service to process the tax returns. However, we will not audit or independently verify the accuracy or completeness of any submitted data. We reserve the right to request clarification or additional documentation on any information provided in order to complete an accurate tax filing. To assist with an organized tax preparation process, we may provide questionnaires and materials to help you compile the required tax information. By providing these resources, our firm aims to keep our fees at a reasonable minimum.

Client Responsibilities

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that your expenses (if applicable) for meals, entertainment, travel, business gifts, charitable contributions, dues memberships, and vehicle use are supported by records as required by law.

You acknowledge that you have reported all income for the tax year specified in our service agreement that you received including barter, consumer-to-consumer activity, cash-based income, and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable required Forms W-2 and W-3 with the Social Security Administration and IRS for business employees or home-workers.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that support 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.



General Terms of Service

Record Retention

It is our policy to keep records related to this engagement for seven (7) 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 examination by governmental or regulatory agencies.

Communications

Certain communications involving tax advice between you and our Firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect your rights, please consult with us or with your attorney prior to disclosing any information about our tax advice if you have questions about confidentiality. Generally, confidentiality extends to tax advice we provide you but not to information used by us in preparing your return or in IRS criminal investigations. If you believe that you have criminal liability or if you have been notified that you are under a criminal investigation, please let us know immediately. We can still assist you in preparing your returns, but how we do so may change.

Business Engagement Provisions

Our firm will prepare your federal and state income tax returns for the years specified in our service agreement tax year based on the financial documents and information you provide.

We may utilize an outside computer service to process the tax returns. However, we will not audit or independently verify the accuracy or completeness of any submitted data. We reserve the right to request clarification or additional documentation on any information provided in order to complete an accurate tax filing. To assist with an organized tax preparation process, we may provide questionnaires and materials to help you compile the required tax information. By providing these resources, our firm aims to keep our fees at a reasonable minimum.

Per your request, we may prepare any applicable Client core financial statements, including the balance sheet and related income statement for the contracted tax year(s) specified in our service agreement. Please note that management has chosen to omit the substantial majority of financial statement disclosures, as well as the statement of cash flows, otherwise required under accounting principles generally accepted in the United States of America.

If requested, our engagement is for financial statement preparation in accordance with accounting principles generally accepted in the United States of America solely based on information provided by you. We will perform services in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care. However, we cannot and will not verify the accuracy or completeness of the provided information, gather supplementary evidence for assurance purposes, audit Client's finances, assess internal controls, or otherwise detect theft, fraud, or errors. We offer no assurance or conclusions guaranteeing the



General Terms of Service

accuracy of prepared financial statements. Our services expressly disclaim any responsibility for identifying misstatements, wrongdoing, or noncompliance. We cannot be relied upon to disclose such events or guarantee their absence in Client's finances.

Management Responsibilities

Financial statements are a crucial backbone of an accurate tax return. This tax preparation engagement hinges on management upholding essential responsibilities crucial for our services to be rendered in accordance with SSARS, including:

- 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework of the financial statement preparation.
- 2) Safeguarding company assets and preventing/detecting theft and fraud.
- 3) Ensuring operations comply with applicable laws and regulations.
- 4) Providing complete, accurate records and data for statement preparation, including documents, explanations, and other information, including material judgments.
- 5) To provide:
 - a) Documentation and related information relevant to the preparation and presentation of the financial statements,
 - b) Providing additional documentation when requested, and
 - c) Granting unrestricted access to knowledgeable personnel we deem necessary.

As our engagement excludes auditing or review procedures, prepared financial statements will not be accompanied by an audit/review report providing assurance or conclusions. However, Client agrees that each statement will conspicuously disclose in writing that no assurance whatsoever is provided on them.

Client Responsibilities

Client retains all management responsibilities not expressly covered within the scope of our engagement outlined herein. This includes but is not limited to essential functions like maintaining insurance coverage, administering payroll and benefits, calculating deductions, verifying accounts payable, and evaluating the adequacy of our services. Additionally, Client agrees to establish and monitor internal controls over finances, operations, compliance, and information systems.

Our engagement expressly excludes assessing or opining on the efficacy of Client's internal controls. However, we will inform the appropriate level of management of any control deficiencies, omissions, errors, or weaknesses we become aware of that could materially impact the accuracy of financial statements or tax returns prepared per this agreement. Though we may provide recommendations, Client ultimately bears responsibility for evaluating and implementing any suggested improvements to processes, data handling, compliance practices, or other matters.



General Terms of Service

Record Retention

It is our policy to keep records related to this engagement for seven (7) 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 examination by governmental or regulatory agencies.

Communications

Certain communications involving tax advice between you and our Firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect your rights, please consult with us or with your attorney prior to disclosing any information about our tax advice if you have questions about confidentiality. Generally, confidentiality extends to tax advice we provide you but not to information used by us in preparing your return or in IRS criminal investigations. If you believe that you have criminal liability or if you have been notified that you are under a criminal investigation, please let us know immediately. We can still assist you in preparing your returns, but how we do so may change.

Client Advisory Services Provision

Our Responsibilities

We are committed to providing a broad range of advisory services, including but not limited to bookkeeping, QuickBooks consulting (troubleshooting, integrations, conversions, etc.), payroll support, and general business advice such as planning, CFO services, and consulting as requested. In performing these services, we will deliver services in a professional, workmanlike, and timely manner consistent with industry standards and in accordance with the "Consulting Services" standard (CS Section 100) and the Statements on Standards for Accounting and Review Services (SSARS) issued by the Accounting and Review Services Committee (ARC) of the AICPA.

However, we cannot and will not verify the accuracy or completeness of the provided information, gather supplementary evidence for assurance purposes, audit Client's finances, assess internal controls, or otherwise detect theft, fraud, or errors. We offer no assurance or conclusions guaranteeing the accuracy of prepared financial statements or information. Our services expressly disclaim any responsibility for identifying misstatements, wrongdoing, or noncompliance. We cannot be relied upon to disclose such events or guarantee their absence in Client's finances.

We will also maintain confidentiality and protect the sensitive information shared by the client in accordance with our confidentiality obligations detailed elsewhere in this agreement, utilize qualified personnel and provide any necessary tools or technology required to fulfill the agreed scope of services, and communicate clearly and promptly any recommendations, observations, or changes in the scope of services that may be required to meet your business objectives.



General Terms of Service

Client Responsibilities

To ensure the effectiveness of our advisory services, the client agrees to provide accurate, complete, and timely information, including access to necessary financial, operational, or system data, maintain and safeguard any login credentials, systems, or tools shared with us for the purpose of delivering services, promptly review and respond to our communications, including recommendations, reports, or requests for clarification, acknowledge that the accuracy and effectiveness of the services depend on the information provided and bear full responsibility for its completeness and accuracy, ensure compliance with applicable laws and regulations related to your business operations, including but not limited to payroll tax filings and accounting requirements, and provide timely access to key personnel necessary to effectively carry out the engaged services.

Our engagement expressly excludes assessing or opining on the efficacy of Client's internal controls. However, we will inform the appropriate level of management of any control deficiencies, omissions, errors, or weaknesses we become aware of that could materially impact the accuracy of financial statements or tax returns prepared per this agreement. Though we may provide recommendations, Client ultimately bears responsibility for evaluating and implementing any suggested improvements to processes, data handling, compliance practices, or other matters

Record Retention

We will retain documentation related to the services performed under this provision for a period of two (2) years from the date of service completion unless otherwise agreed upon in writing. Original client documents and records provided to us will be returned upon the conclusion of the engagement. We do not retain originals, and it is the client's responsibility to secure and maintain such records. Clients are advised to retain their records for any required legal or regulatory timeframes that may extend beyond our retention period. Upon expiration of the retention period, we reserve the right to securely destroy any remaining documentation unless the client requests otherwise in writing prior to the expiration date.

Communications

We will utilize various communication methods, including but not limited to email, phone calls, and secure client portals, to facilitate efficient collaboration and service delivery. Clients must notify us promptly of any changes to their preferred contact information or communication preferences. To protect sensitive information, we recommend the use of secure methods such as encrypted email or secure portals for the exchange of confidential data. While we take reasonable precautions to protect the confidentiality of electronic communications, the client acknowledges that no method of transmission or storage is entirely secure and accepts the inherent risks associated with electronic communication. For time-sensitive matters, clients are responsible for ensuring timely communication and verifying receipt of critical documents or instructions.