

Tax Information Authorization

OMB No. 1545-1165

For IRS Use Only

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

- Go to www.irs.gov/Form8821 for instructions and the latest information.
- Don't sign this form unless all applicable lines have been completed.
- Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

Received by:

Name _____

Telephone _____

Function _____

Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address

ARC OF LARIMER COUNTY

1721 W HARMONY RD UNIT 101

FORT COLLINS CO 80526

Taxpayer identification number(s)

11-3803178

Daytime telephone number

970-204-6991

Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. Check here if a list of additional designees is attached ☐

Name and address

PAVEL VERBSKY, CPA (FTC) [RLR, LLP]
1235 RIVERSIDE AVE
FORT COLLINS CO 80524-3218Check if to be sent copies of notices and communications ☒

Name and address

CAF No. 0306-89210R

PTIN P01283720

Telephone No. 970-692-5300

Fax No. 970-692-5301

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐Check if to be sent copies of notices and communications ☐**3 Tax information.** Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.☒ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
INFORMATIONAL	990	2012-2025	

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ☐**5 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and attach a copy of the tax information authorization(s) that you want to retain ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

KENDAL NOLAN

Date

05/04/2022

PRESIDENT

Title (if applicable)

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service
Name of filer

For calendar year 2021, or fiscal year beginning, 2021, and ending, 20

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879TE for the latest information.**2021****ARC OF LARIMER COUNTY**

EIN or SSN

11-3803178Name and title of officer or person subject to tax **KENDAL NOLAN
PRESIDENT****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	857,420
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☐ I authorize _____ to enter my PIN _____ as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ *Kendal Nolan*Date ▶ **05/02/22****Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

84183541513

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

*Sh M H/L*Date ▶ **05/02/22****ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

DAA

Form **8879-TE** (2021)

subpoenas, interrogatory or other legal process arising from this engagement. The firm shall be entitled to compensation for our time at our standard billable rates as well as reasonable reimbursement for our expenses (including attorneys' fees and costs which we may incur) in complying with the request. For all requests, we will observe the confidentiality requirements of our profession and will notify you promptly of the request. We may require a retainer prior to providing documents to you or a third party at our discretion and you agree to provide a retainer prior to complying with the request.

Further, in the event that the firm is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, litigation or other proceeding instituted by any third party, and if such obligation is or may be a direct or indirect result of any inaccurate or incomplete information that you provide to the firm during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless as against such obligation including, without limitation, costs and attorneys' fees.

The foregoing terms, covenants and conditions shall survive the termination of our engagement.

Conflicts of Interest

It is customary for married couples, family members and/or business associates to have the same accountant represent both of them in their financial affairs. These relationships may create a conflict of interest for the firm. A conflict of interest may result because you or others may perceive that this firm and/or the individuals performing the engagement impair our impartiality, intellectual honesty or objectivity owed to you. If you have differences of opinion as to the proper course of action, we will point out the pros and cons of the alternatives, but we cannot advocate for either of your positions. AICPA Rules of Professional Conduct require that we do not withhold any information obtained from one of you from the other. Lastly, if a dispute arises between you so that we cannot perform the work we have undertaken to perform because of the conflict of interest, it will be necessary for us to withdraw as your joint accountant and to advise one or both of you to obtain independent advice. **By giving your consent, you are agreeing to waive any objection to any potential or actual conflict of interest arising from the acceptance or performance of the engagement.**

* * * * *

Notwithstanding anything contained herein, both accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at our office issuing the tax return and shall be the exclusive jurisdiction for resolving disputes related to this Agreement.

We appreciate the opportunity to be of service to you. Please date and execute the enclosed copy of this Agreement and return it to us to acknowledge your acceptance.

Sincerely,
RLR, LLP

I/We hereby consent to the performance by RLR, LLP of the Engagement, acceptance of the terms and waive any conflict of interest that may arise during the performance of the Engagement.

Entity name: **Arc of Larimer County**

Signature: Kendal Nolan Date: 05/04/2022
Client Representative

Printed Name: Kendal Nolan

RLR, LLP
1235 Riverside Ave
Fort Collins, CO 80524-3218
970-692-5300

2021 Business Income Tax Engagement Letter and Disclosure
(corporate, partnership, trust, and tax-exempt organizations)

Dear Kendal,

RLR, LLP is pleased to provide you with the professional services described below. This letter, and any other attachments incorporated herein, confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

Engagement Objective and Scope

We will prepare your federal and if applicable, state income tax returns based on returns filed in the prior year and/or from information you provide to us. We will not prepare any tax returns except those identified, without your written request, and our written consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters.

This engagement is limited to the professional services outlined above.

CPA Firm Responsibilities

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTS") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230").

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. 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.

Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. We will request your approval in writing before rendering these services. Additional charges will apply for such services.

Estimated tax payments

You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2022 tax year based upon the information you provide to prepare your 2021 tax returns and have no obligation to update recommended payments after the engagement is completed.

Tax planning services

Our engagement may include tax planning services. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer.

If you ask us to provide tax planning services in writing, the terms of this letter will apply to that engagement. If applicable, our tax projections are dependent upon the timeliness, accuracy and completeness of the information and representations that we receive from you. To the extent we are required to base our projection upon incomplete information, actual amounts will likely differ from our estimate. In addition, changes in laws, regulations and interpretations following the completion of the engagement may result in a variance between our estimate and the actual amounts. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, we may confirm this representation in a separate engagement letter.

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. Should the need arise and unless you notify us in writing to the contrary, you agree to indemnify us for any attorneys' fees and other costs incurred by us in defending this confidential communications privilege on your behalf.

Tax Advice

Our advice is based upon tax reference materials, facts, assumptions, and representations that are subject to change. Tax reference materials include, but are not limited to the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings and court decisions. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in Circular 230, §10.37, Requirements for Written Advice.

Arguable Positions

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is substantial support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings and court cases. If the IRS, state or local tax authorities later contest the position taken, there may be additional tax, penalties, interest, and professional fees. We assume no liability, and you hereby release us from any liability for such additional tax, penalties, interest, and professional fees. In the event, that you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fee based on time expended (at our standard rates) plus all out-of-pocket expenses through the date of withdrawal.

Third-party verification requests

Your tax return was prepared by the firm based on information provided by you in order to comply with your regulatory Federal and State (if applicable) tax return filing requirements. Your use or use by third parties for purposes other than to comply with your regulatory requirements is at your sole discretion. The use of your tax return by a third party is at their discretion and should not be relied upon for purposes other than your regulatory filing requirements. A lender's credit decision or other third party decision should be based not only on the borrower's tax return filings, but

also on the lender's exercise of reasonable due diligence with respect to many other factors and information received, some of which are internal and some of which are external to you, and a lender or third party needs to monitor those factors on an on-going basis. We wish to emphasize, therefore, that a third party relying on your income tax return filings would be remiss in placing its reliance solely upon our work in preparing your income tax return in making such decisions. Any use of your income tax return by a third party is solely a matter of the third party's responsibility and judgment. The use of your regulatory tax return filing by a financial institution or other third party is not intended to establish a client relationship with the financial institution or third party.

Substantial Understatement Penalties

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or adequate disclosure of the item. A completed IRS Form 8275, Disclosure Statement, or 8275-R, Regulation Disclosure Statement, which discloses all relevant facts, may be required to be attached to your tax return to meet the adequate disclosure requirement. A disclosed tax position that meets the reasonable basis standard must have some authority supporting the position and be more than simply arguable.

You agree to advise us if you wish to disclose a tax treatment on your return. If you request our assistance in identifying or performing further research to ascertain if there is "substantial authority" for the proposed position to be taken on the tax item(s) in your returns, we may confirm this representation in a separate engagement letter. It is your responsibility to contact us if additional assistance is required.

Unless an undisclosed tax position meets the substantial authority or "more likely than not" standard, as applicable, we will be unable to prepare the return and will withdraw from the engagement.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach a completed Form 8275 or 8275-R to your tax return for filing after we discuss the situation with you. You also agree to hold harmless our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns from any and all actual and consequential damages (including but not limited to tax, penalties, interest, and professional fees) you incur as a result of including such disclosures with your filed tax returns regardless of the nature of the claim, including the negligence of any party.

Listed Transactions, Transactions of Interest and Reportable Transactions

You acknowledge your responsibility to inform us of any listed transactions, transactions of interest or reportable transactions as designated by the IRS. You agree to hold harmless our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any additional tax, penalties, and interest imposed on you by tax authorities resulting from your failure to timely notify us, in writing, of all such transactions in order to facilitate the timely preparation and filing of your tax returns.

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, Reportable Transaction Disclosure Statement. In general, reportable transactions are potentially abusive transactions identified by the IRS whose primary purpose is tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest. You agree to advise us of any reportable transactions identified under tax law and regulations. You agree that it is solely your decision to disclose any reportable transactions in the returns we prepare for you.

Client Responsibilities

You must provide us with accurate and complete information. Income from all sources, including those outside the U.S., is required. Upon request, we will provide you with an income tax organizer to help you compile and document the information we will need to prepare your income tax returns.

We rely upon the accuracy and completeness of both the information you provide in the income tax organizer and other supporting data you provide in rendering professional services to you.

Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by tax authorities. You agree to hold harmless our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any additional tax, penalties, or interest imposed on you by tax authorities resulting from the disallowance of tax deductions due to inadequate documentation.

Personal expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

State and local 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, along with information that comes to our attention, we believe you may have additional filing obligations, we will notify you of this responsibility in writing and ask you to contact us. If you ask us to prepare these returns, we may confirm this representation in a separate engagement letter.

U.S. filing obligations related to foreign financial assets

As part of your filing obligations, you may be required to make certain information disclosures related to your foreign investments. You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount.

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.

These assets include any ownership interests you directly or indirectly hold in businesses located in a foreign country, and any assets or financial accounts located in a foreign country over which you have signatory authority. Based upon the information you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include *Form 8938, Statement of Specified Foreign Assets*, and *FinCEN Form 114, Report of Foreign Bank and Financial Accounts* ("FBAR"). Failure to file required forms can result in the imposition of both civil and criminal penalties, which may be significant. The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, we may confirm this representation in a separate engagement letter.

Foreign filing obligations

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

Intermediate Service Providers

The firm uses software to file tax returns and access your IRS records. The firm may at times use 3rd party software known as an Intermediate Service Provider. This firm uses 3rd party software to download IRS Transcripts.

Ultimate responsibility

You have final responsibility for your income tax returns. We will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

In the event that you do not wish to have your income tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Timing of the Engagement

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

If your return is electronically filed, our services will conclude upon the filing and acceptance of your 2021 tax returns by the appropriate tax authorities or written notification by either party that the engagement is terminated, or

If you have the option to file a paper return and choose to do so, our services will conclude upon delivery to you of your 2021 tax returns for your review and filing with the appropriate tax authorities or written notification by either party that the engagement is terminated.

Any work performed for you prior to execution of this document is done pursuant to this engagement letter.

Extensions of Time to File Tax Returns

It may become necessary to apply for an extension of the filing deadline if there are unresolved tax 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 extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. 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.

You specifically grant the firm permission to apply for extensions of time to file tax returns on your behalf and this letter is your express written authorization to file for extension. 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.

Penalties and Interest Charges

Federal, state, and local 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, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

Tax Payments

We do not submit direct withdrawal requests for the payment of taxes due with tax return. We will provide forms and instructions for payment of taxes due by check. If you choose to pay electronically, such payments must be scheduled by you through online options provided by each respective governmental tax entity. Payment of the taxes due is your responsibility.

Professional Fees

Our professional fee for the services outlined is 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. You agree to pay all fees and expenses incurred whether or not we prepare the income tax returns. All invoices will be due and payable upon completion of the engagement unless prior arrangements have been made. A service charge of 18% per year (1.5% per month) will be assessed for each billing cycle after 30 days past due.

Electronic Communications and Data Exchange

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

In the interest of facilitating our services to you, RLR, LLP ("RLR") communicates by use of electronic devices and sends data, information and "Electronic Communications" (defined below) over the Internet through various online delivery platforms, including but not limited to electronic mail and the RLR client portal and other third party software and internet platforms. Such communications may include information that is confidential to you and/or your company. You specifically agree to receive and/or obtain any and all RLR-related Electronic Communications online delivery platforms. The term "Electronic Communications" includes, but is not limited to, any and all current and future notices and/or disclosures that various federal and/or state laws or regulations require that we provide to you, as well as such other documents, statements, data, records and any other communications regarding your relationship with RLR. You accept Electronic Communications provided online delivery platforms as reasonable and proper notice, for the purpose of any and all laws, rules, and regulations, and agree that such electronic form fully satisfies any requirement that such communications be provided to you in writing or in a form that you may keep. Our firm employs measures in the use of computer technology designed to maintain data security. While we will use reasonable efforts to keep such Electronic Communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of, appropriation of or interference with these Electronic Communications once they have been sent by RLR and/or uploaded to the RLR client portal, and you consent to our use of these electronic devices during this engagement.

Third Party Service Providers

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Third Party Documentation Requests

As a result of the services that the firm provides under engagement to you (past, present or future), the firm may be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. In this regard, you agree to pay the firm any expense, including compensation for time and reimbursement of costs and fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents, or other information concerning our engagement by you by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes by the client against the firm. This obligation will specifically include but is not limited to attorneys' fees incurred by the firm which we incur for legal advice on any issues arising from the engagement and/or incurred in responding to any