Corporation Engagement Letter

ROC Tax & Accounting, LLC

Dear Client:

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

Returns We Will Prepare

We will prepare your company's federal and state corporate income tax returns for the 2025 tax year, and we will advise you on income tax matters as to which you specifically request our advice. This firm is responsible for preparing only the returns listed above. We will prepare the same state returns as were prepared in 2024. If there are additional states you are required to file in for 2025, you are responsible for notifying us of the additional filing requirements.

This engagement letter covers the preparation of your corporation income tax returns only. Filing requirements for businesses can extend beyond the preparation of income tax returns and may include payroll returns, sales tax returns (including use tax on business purchases subject to sales tax for which no sales tax was paid at the time of purchase), 1099s, etc. If you need assistance meeting other filing requirements for your business, please notify us so that a separate engagement can be agreed upon. Otherwise, we will assume that you are handling any additional filing requirements yourself.

We will not audit or verify the data you submit, although we may ask you to clarify it, or furnish us with additional data. By your signature below, you are confirming to us that unless we are otherwise advised, the travel, entertainment, gifts, and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice in that regard.

For S Corporations, we must receive all information to prepare your returns by February 15, 2026, to ensure that your returns will be completed by March 15, 2026. For C Corporations, we must receive all information to prepare your returns by March 1, 2026, to ensure that your returns will be completed by April 15, 2026.

If we have not received all of your information by February 15/ March 31, 2026, we cannot guarantee that your returns will be completed before the deadline. If we are unable to complete the returns, we will assume that you want us to prepare an extension of time to file your returns; however, you will need to provide us with an authorization before we can file the extension on your behalf. You should keep in mind that this would be an extension of time to file the returns; however, any tax estimated to be due would need to be paid with the extension request. We assume no liability for late filing or late payment penalties.

Our work, in connection with the preparation of your income tax returns, does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the income tax returns.

You are also confirming that you will furnish us with all the information required for preparing the returns.

Information Required and Records You Need to Keep

You are confirming that you will furnish us with all the information required for preparing the returns. This includes, but is not limited to, providing us with the information necessary to identify (1) all states and foreign countries in which you "do business" or derive income (directly or indirectly) and (2) the extent of business operations in each relevant state and/or country.

For the limited purpose of preparing the above-mentioned tax returns, you have provided us with your monthly QuickBooks files. By your signature below, you understand that we are not responsible for the accuracy and completeness of your company's books and records. Accordingly, we will not advise you regarding the proper recording or appropriateness of the underlying transactions in your QuickBooks files.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns. If you do not maintain proper documentation to support your claimed deductions, the deductions may be disallowed in the event of an audit resulting in additional tax due as well as penalties and interest. It is also your responsibility to carefully examine and approve your completed tax returns before signing them. We are not responsible for the disallowance of deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

E-filing of Your Returns

Taxing authorities now require us to electronically file all Federal and New York state individual income tax returns ("e-filing"). We will provide you with a copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the

returns, you must provide us with a signed authorization indicating that you have reviewed the return, and that, to the best of your knowledge, you feel it is correct. We cannot transmit the returns to the taxing authorities until we have the signed authorization.

Therefore, if you have not provided our firm with your signed authorization by March 13/April 13, 2026, (two days prior to the deadline) we will place your return on extension, even though it might already have been completed. In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation. Finally, please note that although our firm will use our best efforts to ensure that your returns are successfully transmitted to the appropriate taxing authorities, we will not be financially responsible for electronic transmission or other errors arising after your return has been successfully submitted from our office. Historically, due the large volume of e-file transmissions, the taxing authorities have had challenges for tax returns filed on the due date of that tax return.

Tax Law

On March 11, 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak a pandemic. The duration and impact of the pandemic have been expansive, and several stimulus packages have been signed into law in the United States ("U.S.") providing economic relief to businesses and individuals. Many of those relief measures have been in the form of tax provisions, and some of those tax provisions have retroactive application. If you have any questions regarding the application of these economic tax relief measures, please ask us for advice in that regard.

If a taxing authority should later contest the position taken, there may be an assessment of additional tax, interest and penalties. We assume no liability for any such assessment of additional tax, penalties or interest. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

As our engagement is limited to preparing the income tax returns specified above, our firm is not rendering any services designed to assess your sales and use tax risks and potential exposure to substantial ("economic") nexus. By your signature below, you understand and acknowledge that you are responsible for compliance with applicable rules associated with the collection and remittance of sales and use tax for the various states in which you do business. If you require our assistance to assess your sales and use tax exposure and how the Wayfair decision may impact your business, please let us know. Any additional services will be covered under a separate engagement letter.

The IRS is doing more to enforce the rule on reasonable compensation for the S Corporation shareholders. The instructions for Form 1120S, U.S. Income Tax Return for an **S Corporation** state, "Distributions and other payments by an **S corporation** to a **corporate** officer must be treated as wages to the extent the amounts are **reasonable compensation** for services rendered to the **corporation**." It is your responsibility as an S corporation shareholder to ensure you have and are taking reasonable compensation.

Sales Tax

New York State requires individuals to pay sales tax on any purchases made on the Internet, via catalog or from other jurisdictions when the vendor does not charge sales tax or the tax charged is less than 4% for NY plus your county sales tax. You are responsible for informing us of the amount of additional sales/use tax that must be paid to New York State

Foreign Bank Accounts and Investments

You are responsible for advising us of any foreign bank accounts and providing our firm with all the information necessary to prepare FinCEN Form 114 or similar forms required by the U.S. Department of the Treasury. If you do not provide our firm with information regarding any interest in, signature authority or other authority over, one or more financial accounts in foreign countries, we will not be able to prepare any of the required disclosure statements. A person who willfully fails to report an account or account identifying information may be subject to a civil monetary penalty equal to the greater of $100,000 or 50 percent of the balance in the account at the time of the violation.

Any ownership of a foreign corporation/entity that is not purchased or readily available on a United States stock exchange likely requires one or more informational returns to comply with U.S. Department of the Treasury reporting requirements. You are responsible to provide us with the information in order to prepare these returns. The penalties for failure to file these informational returns can be similar in magnitude to those for willfully failing to report foreign bank accounts.

Furthermore, as a U.S. Citizen or Resident Alien, you are responsible to report all of your worldwide income on your U.S. income tax returns. This includes income from all sources, from all entities anywhere in the world. It is your responsibility to furnish to our office all the needed information to prepare the required tax returns.

Virtual / Crypto Currency and Taxes

Please note that the Internal Revenue Service ("IRS") considers virtual/crypto currency (e.g., Bitcoin) as property for U.S. federal tax purposes. If you own any own virtual/crypto currency and/or have, any transactions in, or transactions that use, virtual/crypto currency are subject to the same general tax principles that apply to other property transactions. If you had virtual currency activity during the 2025 tax year, you may be subject to tax consequences associated with such transactions, and may have additional foreign reporting obligations.

By your signature below, you agree to provide us with complete and accurate information regarding any ownership of, transactions in, or transactions that have used, virtual/crypto currency during the applicable tax year. Please ask us for advice if you have any questions regarding the type of records required for virtual currency transactions.

Other Matters

We may, from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers and/or third-party USA based tax preparers some of whom may be cloud-based, but we 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. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client's CPA. The privilege applies only to non-criminal tax matters that are before the IRS or brought by or against the U.S. Government in a federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged
In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, 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 to and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery 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 sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

Our Records Retention Policy

It is our policy to keep records related to this engagement for 7 years. However, ROC Tax & Accounting, LLC does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the 7-year period ROC Tax & Accounting, LLC shall be free to destroy our records related to this engagement.

Our Fees

Fees for our services will be at our standard rates plus out-of-pocket expenses. Payment for service is due when the returns have been completed and prior to ROC Tax & Accounting, LLC electronically transmitting your tax return. **If we have not received payment within 15 days of our invoice, all work will be suspended until your account is brought curren**t. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services. **We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities.**

However, we are available to represent you. In addition, in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and work papers prepared by ROC Tax & Accounting, LLC in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents. Our fees for such services are at our standard rates and would be covered under a separate engagement letter. **Initial _____**

Payment Methods

For your convenience, we accept cash, check and all major credit cards. A $30 NSF fee will be charged for all returned checks.

Alternative Dispute Resolution

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association except that under all circumstances the arbitrator must follow the laws of New York. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us. Please note that you are affirming to ROC Tax & Accounting, LLC your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning your signed engagement letter to our firm, providing your income tax information to us for use in the preparation of your returns, the submission of the tax returns we have prepared for you to the taxing authorities, or the payment of our return preparation fees

We will be pleased to discuss this letter with you at your convenience. If the foregoing is acceptable to you, please sign the in the space below.

Very truly yours,

ROC Tax & Accounting, LLC

Accepted:

Signature _____

Client Name:_____

Date:_____