ROC Tax & Accounting, LLC

Dear Tax 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 2025 federal and state partnership income tax returns from information you furnish us. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information.

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. If we have not received all of your information by February 15, 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 partnership 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 partnership income tax returns.

Management understands and acknowledges that all individual partners are responsible for submitting their individual K-1s to their own tax preparers for inclusion with their individual tax returns.

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. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data. You should retain all the documents, books, and records that form the basis of your income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority. If you have any questions as to the type of records required, please ask us for advice in that regard.

If you have provided us with your 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, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. Examples of documentation required to be maintained include a contemporaneously maintained mileage log, purchase receipts, bank statements and cancelled checks, 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, 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

The Bipartisan Budget Act of 2015 made significant changes to the IRS partnership audit rules effective for partnership tax years beginning in 2018, although there are provisions to allow certain partnerships the ability to elect out of the rules. To ensure that our firm has the required documentation to support the partnership's decision as to how to apply the partnership audit rules to your 2025 returns, we ask that you provide our firm with the name of your designated "partnership representative," as well as your decision with respect to ***"opting out"*** of the partnership audit rules if you are an eligible small partnership. If you have any questions regarding the application of the IRS partnership audit rules, please ask us for advice.

We will use our professional judgment in preparing your returns. Given the magnitude of the economic tax relief provisions the U.S. stimulus packages have contained, as well as some new concepts introduced in the law, additional stated guidance from the Internal Revenue Service, and possibly from Congress, in the form of technical corrections on certain income tax provisions may be forthcoming. We will use our professional judgment and expertise to assist you given the guidance as currently promulgated at the time our services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. 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 share our knowledge and understanding of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated.

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.

The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) there was a reasonable basis for the position taken on the return and the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purpose of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.

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 tax that must be included on your New York State Income Tax return.

Foreign Bank Accounts and Investments

If you and/or your entity have a financial interest in, or signature authority over, any foreign accounts, you may be subject to certain filing requirements with the U.S. Department of the Treasury, in addition to the Internal Revenue Service (IRS). Filing requirements may also apply to taxpayers that 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).

The filing deadline for the Report of Foreign Bank and Financial Accounts (FBAR) required by the U.S. Department of the Treasury is April 15, 2026. An automatic 6-month extension is available. Electronic filing of the FBAR is mandatory using the Bank Secrecy Act (BSA) e-filing system for the Financial Crimes Enforcement Network (FinCEN). We must receive a signed consent form from you April 13, 2026 submitting the foreign reporting form. If we do not receive your signed authorization to file your foreign reporting form, we will not be able to file any of the required disclosure statements on your behalf.

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.Additionally, the IRS requires information reporting on foreign interests or activities under applicable IRC sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions. The IRS reporting requirements are in addition to the U.S. Department of the Treasury reporting requirements stated above. Therefore, if you have any direct or indirect

foreign interests that require disclosures to the IRS, you must provide us with the information necessary to prepare the applicable IRS forms.

Failure to timely file the appropriate forms with the U.S. Department of the Treasury and the IRS may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign accounts that you and/or your entity may have had a direct or indirect interest in, or signature authority over, during the above referenced tax year. The foreign reporting requirements are very complex, so if you have any questions regarding the application of the U.S. Department of the Treasury and/or the IRS reporting requirements to your foreign interests or activities, please ask us for advice in that regard. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms and/or documents.

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 current. 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 are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Sincerely,

ROC Tax & Accounting, LLC

Approved:
Signature _____
Printed name _____
Date_____