



I will be working from Taipei for all of 2023. It is my intention to return to the Austin office in January of 2024. Jaelen will continue as my assistant this year. She will be in the office sporadically during tax season as she is a full-time accounting student. If you'd like to make an appointment with her, we share a scheduling page that can be found on the website www.breewardea.com. You can also email her at frontdesk@breewardea.com. The most notable change this year is the change in my fee structure. Please see below under the Professional Fees section.

The Inflation Reduction Act (what a farse) may or may not affect your return much. More credits if you are planning to add solar to your home, add new windows, have an energy audit, or invest in an electric vehicle. That is really the only major difference this year.

		Over 65
Single	12,950	+1,750
Married Separate	12,950	+1,400
Married	25,900	+1,400
Head of Household	19,400	+1,750

Attached is my engagement letter. Please read through it, sign it, and return it to me. Please notify me of life changes such as marriages, births, new addresses and kids in college.

I look forward to working with you again this year.

I am pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of my engagement and the nature and limitations of the services I will provide. The engagement between us will be governed by the terms of this Agreement.

Engagement Objective and Scope

I will prepare the federal 1040 the year ended 12/31/2022.

If a state return is needed, or you have an LLC, please list it here:

If during '22 you gifted someone in excess of \$16,000, state it here:

If you require a FinCEN, or own a foreign retirement plan, please state it here:

If you received money from a foreign person or trust, please note it here:

I will not prepare any tax returns except those identified above, without your written request, and my written consent to do so. I will prepare your tax return(s) based upon information and representations

that you provide. I will not audit or otherwise verify the data you submit, although I may ask you to clarify certain information. This engagement does not include any procedures designed to detect errors, fraud, or theft.

You agree to indemnify and hold 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.

Firm Responsibilities

Unless otherwise noted, I will perform services in accordance with U.S. Treasury Department Circular 230. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. I will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

I 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 me immediately.

Confidentiality

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both individuals acknowledge that there is no expectation of privacy from the other concerning my services in connection with this Agreement. I am at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

Estimated tax payments & tax planning

You may be required to make quarterly estimated tax payments. I will calculate these payments for the 2022 tax year based upon the information you provide to prepare your 2021 tax returns (the "safe harbor" basis) and have no obligation to update recommended payments after the engagement is completed. This engagement does not include tax planning services. During the course of preparing the tax return(s), I 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, I 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 me to provide tax planning services, or to update your estimated tax payments, additional charges may apply.

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 my assistance in responding to such an inquiry. If you ask me to represent you, I will confirm this representation in a separate engagement letter.

Third-party requests

I will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. I do not communicate with third parties or provide them with

copies of tax returns. You will find client copies in your portal for you to distribute. The practice of attempting to shift liability to the tax preparer by mortgage underwriters is won't be supported.

Arguable Positions

I will use my 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, I will explain the possible positions that may be taken on your return. I will follow the position you request, provided it is consistent with my 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, additional tax, penalties, and interest may be assessed. I assume no liability, and you hereby release me from any liability including but not limited to, additional tax, penalties, interest, and related professional fees.

Client Responsibilities

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 represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold me harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

U.S. filing obligations related to foreign financial assets

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets. You are responsible for informing me of all foreign assets and business interests, so I may properly advise you regarding your filing obligations.

Other income, losses and expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

Ultimate responsibility

You have final responsibility for your tax returns. I will provide you with a copy of your electronic tax return(s) 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.

Timing of the Engagement

My services will conclude upon the earlier of:

- the filing and acceptance of your 2022 tax return(s) by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities,
- written notification by either party that the engagement is terminated, or
- one year from the execution date of this Agreement.

Extensions of Time to File Tax Returns

The original filing due dates for your tax return(s) are April 18, 2023. **Due to the high volume of tax returns prepared, the information needed to complete the tax returns must be received no later than April 1st so that the returns may be completed by the original filing due dates.** 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 April 18th!!!**

Professional Fees are changing this year

Due to the expansion of services that the firm is now offering, the old hourly fee structure has been modified. The minimum remains at \$250 with an hourly rate of \$150. Specialty schedules will have a surcharge. Additionally, I am adding the *Procrastinator Punitive Pricing Plan*. If I have not received your data before October 1st, there will be a US\$200 surcharge on your bill. If you have delinquent returns, there is an upfront retainer of \$300 per delinquent year. You can look at fee examples and get more detail on my website www.breewardea.com/fees

You agree that you will deliver all records requested and respond to all inquiries made to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not I submit the tax returns.

Very truly yours,

ACCEPTED:

Your name

Spouse's name

Date