

**TMI
Group
LLC**

Tax Preparation

**Bookkeeping and
Accounting Services**

**814-395-5567 Confluence
724-858-3213 Greensburg**

**www.tmigroupllc.com
customerservice@tmigroupllc.com**

RETURN TYPE	INFO TO TMI FOR TAX PREP	IRS FILING DUE DATE	DEADLINE TO FILE EXTENSION	IRS EXTENSION FILING DUE DATE
Individual <i>Form 1040</i> <i>Schedule C, E, F Filers</i> Citizens & Military living abroad	April 7 March 1 April 30	April 18	April 15	Oct 15
Partnership <i>Form 1065</i> S Corporation <i>Form 1120S</i>	Feb 7	March 15	March 15	Sept 15
C Corporation <i>Form 1120</i>	March 1	April 18	April 15	Oct 15
Trust & Estate <i>Form 1041</i>	March 1	April 18 for a calendar-year entity <i>or</i> 15th day of the 4th month after the end of the entity's tax year	April 15	
W-2 & 1099's	Jan 21	Jan 31	N/A	N/A

Engagement Letter

Thank you for choosing TMI Group, LLC to assist you with your 2023 tax returns. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide. The engagement between you and TMI Group, LLC will be governed by the terms of this Agreement.

We will prepare your 2023 returns which may or may not include federal, state, local and estimated tax coupons. Your agreement in writing will determine which returns are prepared. We will depend on you to provide the information needed to prepare a complete and accurate return. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

Any client failing to provide proof of health insurance coverage assumes the liability of an inaccurate tax computation and may be subject to a corrected return by the IRS. You will be notified by the IRS of any changes to your tax return via a CP Notice. Should you require an amended return, you will be charged accordingly as your failure to provide a 1095 form and only a verbal affirmation of proof of coverage will absolve TMI Group, LLC of all liability with regard to this tax issue.

The FBAR report is not a tax return nor is the related filing requirement part of filing a tax return. It is a report filed with FinCEN, an agency of the U.S. Department of the Treasury, in compliance with the Bank Secrecy Act. FinCEN may share the information in this report with other federal and state agencies, including the Internal Revenue Service (“IRS”).

Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select. Under these conditions, you agree to indemnify and hold our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns (collectively, “firm,” “we,” “us,” or “our”) 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. You agree that you are not and will not be entitled to rely on any advice given to you by us unless your request and our response are provided in writing.

CLIENT RESPONSIBILITIES

We can provide you with an income tax organizer to help you compile and document the information we will need to prepare your income tax returns. You must complete the tax organizer with accurate and complete information, including all income from all sources including those outside the U.S. 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 AND DOCUMENT DESTRUCTION

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 law 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 taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

Please note that any original documents provided will be scanned and returned to you at the end of this engagement. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain our work papers and copies of your records for seven years, in digital format. If you wish to have your records placed on a storage device, you must provide one. All copies of documents will be shredded once scanned.

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 taxing 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 us and other information that comes to our attention, we believe you may have an obligation to file additional tax returns, we will notify you of this responsibility in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm this in writing.

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, 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 financial assets, so we may properly advise you regarding your tax 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.

FOREIGN FILING OBLIGATIONS

You are responsible for complying with 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.

CRYPTOCURRENCY

Transactions in cryptocurrency such as Bitcoin, Litecoin, Ethereum or Libra are taxable and reportable transactions on your US income tax filings. In some cases, you may receive a Form 1099 reporting the transaction, please send us this form. In most cases, you will not receive a Form 1099 and you will need to report to us the detail of any sales of cryptocurrency. Please provide the date of the transaction, quantity, and description of what was sold, proceeds, and the basis of the cryptocurrency sold.

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 taxing 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 the state equivalents before your returns can be filed electronically. In the event 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 taxing authorities.

You have final responsibility for the information included in your FBAR. We will provide you with a copy of your FBAR for review prior to electronic filing with FinCEN. You agree to review and examine it carefully for accuracy and completeness. You will be required to verify and sign a completed FinCEN Form 114a, Record of Authorization to Electronically File FBARs, before your reports can be filed electronically.

FIRM RESPONSIBILITIES

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. We will request your approval in writing before rendering these services. These services will be performed in solely accordance with the AICPA Code of Professional Conduct. Additional charges will apply to such services.

ERRORS, FRAUD, OR THEFT

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

ESTIMATED TAX PAYMENTS

You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2023 tax year based upon the information you provide to prepare your 2023 tax returns and have no obligation to update recommended payments after the engagement is completed.

TAX PLANNING SERVICES

Our engagement does not include tax planning services, which are available upon request and will be considered as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention potential tax saving strategies for you to consider as a possible means of reducing your income 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.

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 inquiry. If you ask us to represent you, we will confirm this representation in a separate engagement letter and disclose how additional charges for this service will be calculated.

THIRD-PARTY VERIFICATION REQUESTS

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns.

TIMING OF THE ENGAGEMENT

We expect to begin the preparation of your returns upon receipt of this executed Agreement, the completed 2023 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 earlier of:

- the filing and acceptance of your 2023 tax returns by the appropriate taxing authorities, or
- one year from the execution date of this Agreement.
- If you have the option to file a paper return and choose to do so, our services will conclude upon the earlier of:
- delivery to you of your 2023 tax returns for your review and filing with the appropriate taxing authorities, or
- one year from the execution of this Agreement.

Our engagement to prepare your 2023 tax returns will conclude with the delivery of the completed returns to you (if paper-filing) or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

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 government or other deadlines.

To such an extent you wish to engage TMI Group, LLC to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing. TMI Group, LLC will not file these applications unless we receive an executed copy of this Agreement and your express written authorization to file for extension. In some cases, your signature may be needed on such applications prior to filing. Failure to file for a tax return extension by the original due date can result in failure to file tax return penalties, which accrue from the original due date of the returns and can be substantial.

PENALTIES AND INTEREST CHARGES

Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including, for example, failure to file or

late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by taxing 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.

PROFESSIONAL FEES

Our professional fee for the services outlined above 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 to our staff to complete this engagement on a timely basis. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

Privacy Policy

We collect nonpublic personal information about you from various sources, including:


- Interviews regarding your tax situation
- Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099G, 1099R, 1099-INT, 1099-DIV, 1099-NEC, 1095A, 1095B, and 1095C, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our engagement letter or privacy policy, contact our office.

Sincerely,



Peggy E. Kemp
TMI Group, LLC

Please complete and submit with your PERSONAL tax documents for preparation.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign this letter in the space indicated and return it to us with your tax documents. Thank you for the opportunity to be of service. If you have any questions, contact our office at the numbers listed below.

Accepted by:

Responsible Party

Responsible Party

Printed Name

Printed Name

All responsible parties must sign for preparation of joint returns.

Date

Date

Please initial beside the tax returns or estimated tax coupons you would like us to prepare for you.

Responsible Parties Type

- _____ _____ Federal Tax Return
- _____ _____ Schedule C
- _____ _____ Schedule E
- _____ _____ Schedule F
- _____ _____ State Tax Return (s)
State 1 _____ State 2 _____
Rent & Property Tax Rebate _____
- _____ _____ Local Income Tax Return (s)
Locality 1 _____ Locality 2 _____ Locality 3 _____
- _____ _____ Federal Quarterly Tax Coupons
- _____ _____ State Quarterly Tax Coupons
- _____ _____ Local Quarterly Tax Coupons
- _____ _____ 2848 Power of Attorney
- _____ _____ 8821 Authorization to Release Confidential Info
- _____ _____ Extension of Time to File (*Request due by March 15*)
Federal _____ State _____

TMI Group, LLC
PO Box 102, Confluence, PA 15424
Confluence: 814-395-5567 Greensburg: 724-858-3213

Please complete and submit with your BUSINESS tax documents for preparation.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign this letter in the space indicated and return it to us with your tax documents. Thank you for the opportunity to be of service. If you have any questions, contact our office at the numbers listed below.

Accepted by:

Responsible Party

Printed Name

All responsible parties must sign for preparation of returns.

Date

Please initial beside the tax returns or estimated tax coupons you would like us to prepare for you.

Responsible Party **Type**

_____ 1065
_____ C Corp
_____ S Corp
_____ FinCEN Reports
_____ 1041 – Trusts
_____ State Tax Return (s)
State 1 _____ State 2 _____
_____ Other _____
_____ Extension of Time to File
Federal _____ State _____

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ADDITIONAL SERVICES

Please complete and submit with your tax documents for preparation.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign this letter in the space indicated and return it to us with your tax documents.

Thank you for the opportunity to be of service. If you have any questions, contact our office at the numbers listed below.

Accepted by:

Responsible Party

Responsible Party

Printed Name

Printed Name

All responsible parties must sign for preparation of joint returns.

Date

Date

Please initial beside the additional services you would like us to perform.

Responsible Parties Type

_____ _____ Consulting

_____ _____ Tax Planning

_____ _____ Bookkeeping/Accounting

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Please bookmark our website...

www.tmigroupllc.com

To access your client portal, click on the green client portal tab on our website...

Client Portal

then “Open Client Portal”

Secure Client Portal

Our office is always open!

24 hours a day, every day!

Anytime! Anywhere!

Just click the **Open Client Portal** button to enter your access code and password to view your secure information.



Open Client Portal

NEW USERS

Username: primary taxpayer social security number

Temporary Initial Password: Password1
(You will be asked to change the password on 1st login)

CURRENT USERS

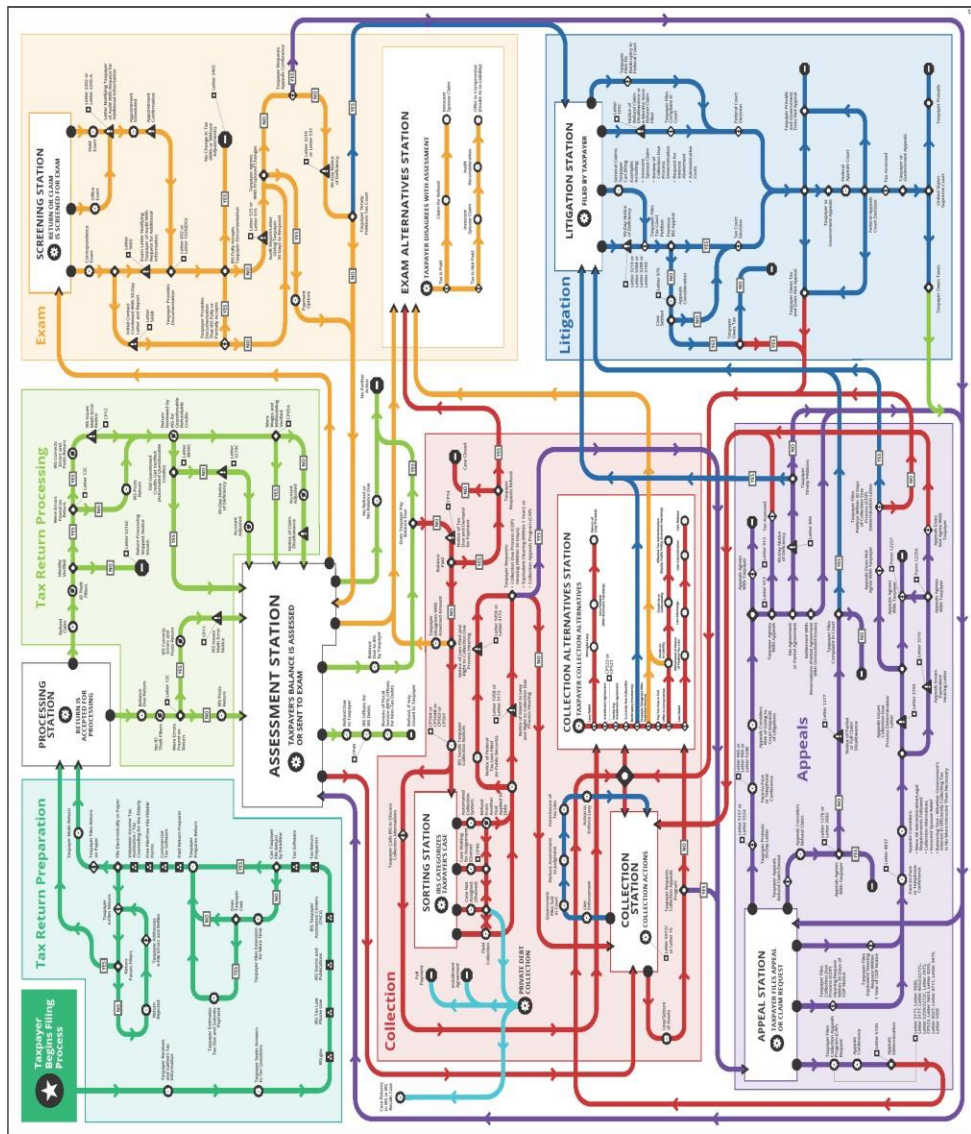
Username: primary taxpayer social security number

Password: your password you created

Remember to login to your Client Portal to verify/update your information.

Tax questions can be submitted to us at
customerservice@tmigroupllc.com

Navigating our website should be easier than navigating the tax system...



KEY

Stops

- Tax Notice
- At This Stop
- Automated Process
- Action/Decision
- End/Catch Check/Out
- Process
- Decision Point
- Check

Stations/Supplies

- Station/Supplies
- Station/Arrival

Lines

- █ Tax Preparation
- █ Tax Return Processing
- █ Collection
- █ Exam
- █ Appeals
- █ Litigation
- █ Private Order Collection

90-DAY NOTICE OF DEFICIENCY

Notice to Taxpayer (90 Days)
 Notice to Taxpayer (150 Days if Outside United States)

Timeline: 90 Days, 150 Days, 210 Days

Stops: 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200

MATH ERROR NOTICE

Timeline: 90 Days, 150 Days, 210 Days

Stops: 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200