

Paller Financial Services, Inc.
A CPA and Registered Investment Advisory Firm
9000 E. Nichols Ave., Ste. #120
Centennial, CO 80112
303-858-0045

January 15, 2024

*** 2024 Tax Preparation Engagement Letter ***

The purpose of this letter is to memorialize our understanding in connection with the preparation of your income tax return(s).

Our website (www.PallerFinancial.com) contains the following:

- **Terms and Conditions** – A description of our respective responsibilities and liabilities.
 - o www.PallerFinancial/termsandconditions
- **Standard Rates** – Our standard services and the related fees.
 - o www.PallerFinancial/standardrates
- **Privacy Policy** – How we safeguard your information and who has access.
 - o www.PallerFinancial/privacypolicy
- **Cyber Security Notice** – A notification to remind you to be vigilant.
 - o www.PallerFinancial/cybersecurity
- **Health Policy** – A reminder to be mindful of our interactions.
 - o www.PallerFinancial/healthpolicy
- **Standard Tax Preparation Engagement Letter** – Copy for future reference
 - o www.PallerFinancial/taxengagementletter

By signing this letter you confirm your review of these documents and agreement. They are intended to describe this project and outline our general working relationship. However, it is understood they may not cover every potential risk or related liability. Should an issue arise that is not addressed then we agree to collaborate on a resolution.

Please provide ALL the information you believe is necessary for us to prepare a complete and accurate tax return. We will provide a worksheet or workbook to assist you in assembling your information. The questionnaire is designed to be a reminder and it may or may not address all your affairs. If you engaged in a transaction that is not addressed and needs to be considered please provide that information.

Some items for consideration are:

- Adjustments to your historic returns (tax notices)
- Business equipment purchases and or rental real estate improvements
- Childcare expenses and reimbursements
- Crypto-currency transactions
- Energy credits
- Foreign earnings
- Gifts
- Health insurance costs and reimbursements
 - o Employer, government supported or self-employed
- Refinancing of prior loans
- Significant non-cash contributions and the related documentation

You have the final responsibility for the tax returns.

As such, you agree to review your return and advise us of any items that may need to be adjusted or clarified. Once that is accomplished, please follow the instructions provided for signature and submission to the taxing authorities.

We follow the guidelines set forth by the American Institute of Certified Public Accountants, the Board of Certified Financial Planners, the IRS and any other regulatory agency that may have jurisdiction over these services.

Fees for our services are based on our standard rates plus out-of-pocket expenses, which is published on our website and referenced above. Our goal is to be fair and reasonable, and we reserve the right to adjust our fees as necessary to be competitive in the marketplace.

All invoices are due and payable upon presentation and late after thirty days. Any fee disputes must be in writing and brought to our attention within thirty days of billing. Otherwise, all fees will be considered applicable, appropriate, and due and payable in accordance with the above. Should it be necessary to pursue collections all disputes will be handled within the Arapahoe County, Colorado, Court System, all costs, including but not limited to, attorney fees, filing fees, consulting, and delivery fees will bear interest at 1% per month and be reimbursed to Paller Financial Services, Inc.

Should you request additional services then a separate engagement letter will be prepared outlining the scope of that work and the expected fees. Ad hoc and support services will be considered as part of this engagement and be subject to our standard rates.

If you provide the information required for these services and we start work on your behalf without a signed copy of this letter it will be our understanding that you have agreed to this engagement.

We will need to receive your information twenty (20) days in advance of the filing deadline for your tax return to be able to prepare, deliver and transmit it to the tax authorities on time.

Otherwise, an extension of time to file will be required. Then, once all your information is received we will diligently work on your affairs.

