



December 31, 2022

Dear _____,

Our office is pleased to provide you with professional tax services. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you. In order to better understand each party's obligations, the terms 'we, us and our' will identify the office of Campbell and Watson, CPAs, PC. The terms 'you and your' will identify the client.

We will prepare your 2022 individual federal and Colorado (and/or any other related states that you inform us you need to prepare based on location of your income earned) income tax returns from information you furnish us. To assist you in gathering and organizing the necessary information required for the preparation of your individual income tax returns, we will furnish you with a tax organizer/client questionnaire. Providing us with the **completed tax organizer/client questionnaire** will help to ensure that you are not overlooking important information that may be necessary for complete and accurate returns, as well as may help to minimize our fees.

We must receive all information to prepare your return by **March 1, 2023**, to ensure that your return will be completed by April 18, 2023. If we have not received all of your information by March 1, 2023, and your return is not completed by April 18, 2023, you may be subject to late filing or late payment penalties. You agree that in the event your return cannot be completed by the due date, it will be necessary for us to apply for an extension. We assume no liability for late filing or late payment penalties.

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 "reside" (even on a temporary basis), "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 information. 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.

Please note the Internal Revenue Service ("IRS") considers virtual currency (e.g., Bitcoin) and other digital assets (e.g., NFTs) as property for U.S. federal tax purposes. As such, any transactions involving digital assets or transactions that use or exchange virtual currencies are subject to the same general tax principles that apply to other property transactions. If you had any digital asset or virtual currency activity during the 2022 tax year, you may be subject to tax consequences associated with such transactions and may have additional foreign reporting obligations.

You agree to provide us with complete and accurate information regarding any transactions in digital assets or transactions using any virtual currencies during the applicable tax year. Please ask us for advice if you have any questions.

We will use our professional judgment in preparing your returns. Given the magnitude of recent tax law changes including, but not limited to, modifications to certain economic tax relief provisions that were part of recent US

306 South Third Montrose, CO 81401 Phone (970) 249-7973 Fax (970) 249-7826
candwcpas.com

legislation, as well as some new tax concepts introduced in the law, additional stated guidance from the taxing authorities and possibly from Congress in the form of technical corrections or revisions to 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 a taxpayer makes 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 issue in your returns.

In addition, if your individual return includes a business, and that business has employees working remotely in another locality, state and/or foreign country, even on a temporary basis, your company may be viewed as having "nexus" in that location for tax purposes. If a business is deemed to have "nexus" for that location, the business may be obligated to pay additional franchise, income, sales or use tax; payroll or other business tax; and to comply with other tax or reporting requirements. By your signature below, you understand that Management is responsible for tracking the locations where company employees live and work and determining the tax compliance requirements in those respective locations. If you require our assistance to assess your potential tax exposure in locations other than your normal place of business where you may have employees residing, please let us know. Any additional services will be covered under a separate engagement letter.

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 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). 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. Failure to disclose the required information to the U.S. Department of the Treasury and the IRS may result in substantial civil and/or criminal penalties. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

Taxing authorities now require us to electronically file all federal and Colorado state individual income tax returns ("e-filing"). However, you do have the right to "opt out" of the e-filing program. Please notify our firm immediately should you desire not to have your return e-filed. Please note that unless you notify us of your desire to not e-file your return, we will prepare your return to be e-filed.

Although e-filing requires both you and our firm to complete additional steps, the same filing deadlines will apply. You must therefore ensure that you complete the additional requirements well before the due dates in order for our firm to be able to timely transmit your return. 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 believe 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 April 18, 2023 we will

apply for an 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.

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.

By your signature below, you understand and agree that you are responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to us for purposes of this engagement. You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign the e-file authorization forms, or sign and submit your income tax returns directly to the appropriate taxing authorities. You agree that our firm is not responsible for a taxing authority's disallowance of deductions or inadequately supporting documentation, nor for resulting taxes, penalties, and interest.

You will be billed according to the complexity of your tax return. Estimates of our fees will be provided upon request. If during the preparation of your tax return we determine your fee will significantly exceed our initial estimate, you will be notified. An invoice will be given to you with your tax return. We expect payment at time of delivery. Exceptions will only be made for those who make arrangements with our office prior to delivery. Interest of 1.5% per month will be charged on overdue balances. If it becomes necessary for us to incur collection fees, those fees will be paid by you. If either party elects to terminate this engagement for any reason, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our services. You will be obligated to compensate us for all time expended and all related costs.

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. Our fees for such services are at our standard rates and would be covered under a separate engagement letter.

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 ready 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 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.

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, 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. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential with the third-party service provider. 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.

It is our policy to keep records related to this engagement for seven years. However, Campbell and Watson, CPAs, PC 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. Campbell and Watson, CPAs, PC does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Campbell and Watson, CPAs, PC shall be free to destroy our records related to this engagement.

Because of the importance of oral and written representations to the effective performance of our services, you release and indemnify our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by you and your representatives.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

We and you agree that any dispute over fees charged by us to you will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. 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 us, 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 during the course of our engagement we encounter circumstances which we believe may create a conflict of interest or conflict with the ethical standards of our profession, we will inform you of our concerns. If these concerns cannot be adequately addressed to our satisfaction, or we are compelled to do so by the professional standards of our profession, we may withdraw from the engagement. Additionally, we reserve the right to withdraw from the engagement should we encounter circumstances that conflict with the ethical standards of our office.

If the above fairly sets forth your understanding, please sign this letter and return to us. We look forward to providing you quality tax service. Please note that you are affirming to Campbell and Watson, CPAs, PC 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,

Campbell and Watson, CPAs, PC

Signature Date Signature Date

If married, both parties must sign.

Individual Client Questionnaire - Page 1

ALL CLIENTS MUST COMPLETE THIS PAGE

Name _____

Y N

1 Did you obtain your health insurance via Connect For Health Colorado (the exchange)? If yes, please provide Form 1095-A for each policy

2 Did you provide a current copy of your driver's license (both if married)? If no, please provide ASAP

3 Has your banking information changed since last year? If yes, **attach voided check**

4 Do you expect to bring in additional information later? If yes, please note below: _____

5 Do you have one or more rental properties? If yes, provide number of days rented: _____

6 Do you use a vehicle for both business and personal purposes? If yes, provide **BOTH business and total mileage** below

7 Did your marital status or dependents change in 2022? If yes, please provide details

8 Did you at any time during the year, receive, sell, or exchange any interest in a digital currency? If yes, please provide details

9 Would you like to receive an organizer next year?

10 Did your mailing address change during the year? If yes, please provide new mailing address

11 Please provide the best phone number to reach you and note how early and late may we call?

Number: _____ How early may we call? _____ How late may we call? _____

12 Current e-mail address: _____

Spouse current e-mail address: _____

13 Did you make purchases in 2022 on which you paid no sales or use tax? If yes, how much? _____

14 Do you want a digital copy of your tax return?

15 Do you want a printed copy your tax return?

Mileage log:

Business Name: _____

Vehicle: _____

Total business miles*: _____ Total personal miles: _____

Business Name: _____

Vehicle: _____

Total business miles*: _____ Total personal miles: _____

Individual Client Questionnaire - Page 2

CLIENTS THAT DID NOT FULLY COMPLETE AN ORGANIZER MUST COMPLETE THIS PAGE

We are required by law to ask the questions below, therefore please address all questions.

Y	N
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- 1 Did your address change from the address on your 2021 tax return? If yes, **please** provide new address
New address _____
- 2 Could you be claimed as a dependent on another person's tax return? If yes, whose? _____
- 3 Did you receive any disability income in 2022? If yes, please provide details
- 4 Did you sell any stock, bonds, or investment property? If yes, please provide **Forms 1099-B**
- 5 Did you purchase, sell, or refinance your home or take out a home equity loan? If yes, please provide closing documents
- 6 Did you make any purchases involving solar, wind, geothermal, or fuel cell energy? If yes, please provide details
- 7 Did you receive a distribution from a retirement plan in 2022? If yes, please provide Forms 1099-R
- 8 Did you make a 2022 contribution to a retirement plan outside of an employer plan? If yes, please provide plan description & amount
- 9 Did you transfer or rollover any amount from one retirement plan to another plan? If yes, please provide Forms 1099-R
- 10 Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth in 2022? If yes, please provide Forms 1099-R
- 11 Did you, your spouse, or a dependent incur any tuition expenses in 2022? If yes, please provide Forms 1098-T
- 12 Did you receive a distribution from a Qualified Tuition Program (529 plan) in 2022? If yes, please provide Forms 1099-Q
- 13 Did you make a contribution to a Qualified Tuition Program (529 plan) in 2022? If yes, please provide plan description & amount
- 14 Were you notified or audited by either the IRS or the state taxing authority? If yes, please provide ALL pages of correspondence
- 15 Did you have any foreign income or pay any foreign income taxes? If yes, please provide details
- 16 Did you have interest in or signature authority over an account in a foreign country? If yes, please provide details
- 17 Did you purchase rental property or have any rental activity in 2022? If yes, please provide closing docs and/or income/expenses
- 18 Did you acquire an interest in a partnership, LLC, S corporation, or trust? If yes, please provide Schedule K-1
- 19 Did you purchase or dispose of any business assets in 2022? If yes, please provide details
- 20 Did you have any debts cancelled or forgiven in 2022? If yes, please provide Forms 1099-C and/or 1099-A
- 21 Did you have a change in occupation in 2022? If yes, please provide details
- 22 Did you or your spouse make any gifts to an individual of more than \$16,000 in value? If yes, please provide details
- 23 If you have an overpayment of 2022 taxes, do you want the excess applied to 2023?
- 24 Did you take a distribution from a health savings account in 2022? If yes, please provide Form 1099-SA
- 25 Did you contribute to a health savings account in 2022? If yes, please provide plan description & amount
If prior to May 2023, please drop off Form 5498
when you receive it to verify your records.

Request Date Form - Extensions (Individuals)

Check the appropriate box and circle the date you would like to receive your tax return. Sign and return with your tax information.

**The date you select is the latest date we will contact you with final questions related to your tax return, not the date it will be e-filed!
We will honor these requested dates as long as you have provided complete information and respond to our questions in a timely manner**

Keep in mind if we prepare another tax return for you (e.g. S-Corp, LLC, etc), we'll have to have that information by its deadline.

If you provide all of your information to us between January 2 - March 1, please check this box and circle one of the following dates:

Jun 7 Jun 12 Jun 14 Jun 19 Jun 21 Jun 26 Jun 28
Jul 10 Jul 12 Jul 17 Jul 19 Jul 24 Jul 26 Jul 31
Aug 2 Aug 7 Aug 9 Aug 14 Aug 16 Aug 21 Aug 23 Aug 28 Aug 30
Sep 6 Sep 11 Sep 13 Sep 18 Sep 20 Sep 25 Sep 27
Oct 2

If you provide all of your information to us between March 2 - April 18, please check this box and circle one of the following dates:

Jul 10 Jul 12 Jul 17 Jul 19 Jul 24 Jul 26 Jul 31
Aug 2 Aug 7 Aug 9 Aug 14 Aug 16 Aug 21 Aug 23 Aug 28 Aug 30
Sep 25 Sep 27
Oct 2 Oct 4

If you provide all of your information to us between April 19 - May 31, please check this box and circle one of the following dates:

Jul 26 Jul 31
Aug 2 Aug 7 Aug 9 Aug 14 Aug 16 Aug 21 Aug 23 Aug 28 Aug 30
Sep 25 Sep 27
Oct 2 Oct 4 Oct 9

If you provide all of your information to us between June 1 - July 19, please check this box and circle one of the following dates:

Aug 16 Aug 21 Aug 23 Aug 28 Aug 30
Oct 2 Oct 4 Oct 9 Oct 11

If you provide all of your information to us between July 20 - September 15, please check this box and circle one of the following dates:

Oct 11 Oct 16

If you provide your information after September 15, we may not be able to complete your income tax return by the October 15 deadline.

Signature _____