

ENGAGEMENT LETTER

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

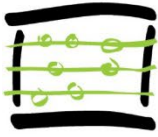
We will prepare you 2024 federal and requested state income tax returns from information that you will provide to us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We have provided you with an organizer to guide you in gathering the necessary information. Your use of the organizer will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. However, should we find any irregularities or unusual items we will bring them to your attention. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. If we discover any errors or omissions on a prior year return we will bring that to your attention.

Abacus may, from time to time, and depending on the circumstances, use third-party service providers, including contractors, subcontractors and cloud-based service providers, in connection with the provision of Services. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party service provider. We may share your tax return information with these service providers but remain committed to maintaining the confidentiality and security of your information.

In addition, Abacus may assign employees or employees of Abacus subsidiaries and affiliates and third-party vendors located outside the United States to work on the Client's engagement and to provide operational support services to Abacus. Client hereby consents to Abacus assigning employees and affiliated entities located outside the United States to this engagement, and to the



transmitting of Client information to such individuals and affiliated entities as needed to perform the Services to the client and to perform operational Services.

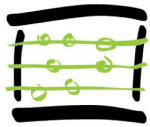
The filing deadline for the tax return is April 15, 2025. To ensure your return is filed by the deadline, please have all your information to us by March 14, 2025. If an extension of the time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline of April 15, 2025, may be subject to interest and late payment penalties.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such governmental tax examination, we will be available, upon request, to represent you under a separate engagement letter representation.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. We may require a retainer to be paid when you submit your 2024 data to us. All invoices are due and payable upon presentation.

Abacus has my permission to obtain information regarding my income and expenses in the form of settlement(s), 1099(s), and W2(s). I understand the contract company(s) may require additional permissions from me in order for them to share this information with Abacus. *See Terms and Conditions.*



1. **General.** These Terms and Conditions shall; (I) govern the letter of engagement (the “Engagement Letter”, the letter of agreement (the “Letter Agreement”) or Statement of Work (“SOW”) referencing it or attaching it (the Engagement Letter, Letter Agreement and SOW are collectively referred to herein as the “Agreement”); and/or (ii) apply to (x) all services Abacus Business Consulting LLC (“Abacus Business Consulting”) performs at Client’s request (the “Services”) even if such Services are not expressly covered by an Agreement; and (y) the relationship between Abacus Business Consulting and Client. To the extent there is any conflict or inconsistency between the Terms and Conditions and any Agreement, unless otherwise agreed to in writing, the Terms and Conditions shall prevail.

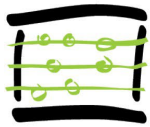
2. **Alternative Practice Structure (APS) Disclaimer.** Abacus CPAs, LLC (“Abacus CPAs”) and Abacus Business Consulting practice as an alternative practice structure in accordance with the AICPA Code of Conduct and applicable law, regulations and professional standards. Abacus CPAs is a licensed CPA firm that provides attest services to its clients. Abacus Business Consulting is not a licensed CPA firm.

Abacus CPAs and Abacus Business Consulting shall comply with the AICPA Code of Professional Conduct, as applied to an alternative practice structure and applicable federal, state and local rules with respect to the confidentiality of client information. In accordance with the AICPA Code of Professional Conduct and applicable federal, state and local rules, Abacus CPAs and Abacus Business Consulting will not disclose confidential client information without client consent, except (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process. Abacus CPAs and Abacus Business Consulting utilize appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information. Client hereby consents to Abacus Business Consulting sharing client information with

Abacus CPAs and affiliated entities for the purpose of performing services for which either are engaged.

3. **Termination.** Abacus Business Consulting engagement ends on the earlier of termination (including without limitation, Abacus Business Consulting resignation or declining to issue a deliverable) or Abacus Business Consulting delivery of the last deliverable hereunder. Each party shall have the right to terminate the Agreement at any time, with or without cause, by giving written notice to the other party. If the Agreement terminates or is terminated while one or more SOWs remain outstanding, the terms of the Agreement shall continue to govern the SOW, and the entire Agreement shall be deemed finally terminated only upon termination of all outstanding SOWs, or completion of the work thereunder. Termination of one or more SOWs will not terminate the Agreement. In addition, Abacus Business Consulting may terminate the Agreement and/or any SOW immediately if Abacus Business Consulting reasonably determines that it must do so in order to comply with applicable professional standards, applicable laws or regulations (e.g., a conflict of interest arises) or non-payment of our invoiced fees and costs, your inability or unwillingness to fulfill your obligations to us as described above, including the provision of documents or other information in a timely fashion, or if, in the sole discretion of the terminating party, any continuation of the engagement would be contrary to law or professional standards, or otherwise harmful or improper. If the Agreement and/or any SOW is terminated, Client agrees to compensate Abacus Business Consulting for the Services performed, and expenses incurred through the effective date of termination. Any legal action or proceeding asserting a claim against Abacus Business Consulting arising out of or relating to this engagement shall be asserted within ONE (1) YEAR from the termination of Abacus Business Consulting engagement hereunder.

4. **Indemnification and Limitation of Liability.** As the Services are intended for Client and



not third parties, Client agrees to release, indemnify and hold harmless Abacus Business Consulting and its members, partners, employees, contractors and agents from and against any and all third-party claims, liabilities, or expenses relating to the Services in contract, statute, or tort. Client further agrees to release, indemnify and hold harmless Abacus Business Consulting from any liability and costs relating to the Services attributable to any misrepresentations made by Client or to inaccurate or incomplete information provided by Client to Abacus Business Consulting. Except to the extent finally determined to have resulted from Abacus Business Consulting gross negligence or intentional misconduct, Abacus Business Consulting liability shall not exceed the aggregate amount of fees paid by Client to Abacus Business Consulting during the 12 months preceding the date of the claim pursuant to the applicable Agreement or such other work performed outside an Agreement, under which the claim arose. In no event shall Abacus Business Consulting be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to the Agreement.

5. Force Majeure. Neither party shall be held liable or responsible to the other party nor be deemed to have defaulted under or breach this Agreement for failure or delay in fulfilling or performing any obligation under the Agreement when such failure or delay is caused by or results from causes beyond the reasonable control of the affected party, including but not limited to fire, floods, embargoes, war acts of war, insurrections, riots, strikes, lockouts or other labor disturbances, or acts of God, provided, however, that the party so affected shall use reasonable commercial efforts to avoid or remove such causes of non-performance, and shall continue performance hereunder with reasonable dispatch whenever such causes are removed. Either party shall provide the other party with prompt written notice of any delay or failure to perform that occurs by reason of force majeure.

6. Third Parties and Use and Reliance. All Services hereunder shall be solely for Client's use and benefit pursuant to our Client relationship. This engagement does not create privity between Abacus Business Consulting and any person or party other than you and is not intended for the express or implied benefit of any third party. No third party is

entitled to rely, in any manner or for any purpose, on the Services or deliverables hereunder and Abacus Business Consulting expressly disclaims any responsibility, duty or liability to any third parties.

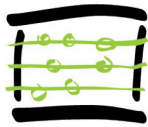
7. Dispute Resolution Methods. If any dispute, controversy or claim arises, either party may, upon written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Rules of the American Arbitration Association or such other neutral facilitator acceptable to both parties. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy.

Each party may disclose any facts to the other party or to the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the mediator will keep confidential all information disclosed during negotiations. The mediator may not act as a witness for either party in any subsequent arbitration between the parties.

The mediation proceedings will conclude within sixty days from the receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

If any dispute, controversy, or claim cannot be resolved by mediation, then the dispute, controversy, or claim will be settled by arbitration in accordance with the Rules of the American Arbitration Association (AAA) for the Resolution of Accounting Firm Disputes. No prehearing discovery will be permitted unless specifically authorized by the arbitration panel. The arbitration hearings will take place in the city closest to the place where this Agreement was performed in which the AAA maintains an office, unless the parties agree to a different locale.

The award issued by the arbitration panel may be confirmed in a judgment by any federal or state court



of competent jurisdiction. All reasonable costs of both parties, as determined by the arbitrators, including (1) the fees and expenses of the AAA and the arbitrators and (2) the costs, including reasonable attorneys' fees, necessary to confirm the award in court, will be borne entirely by the non-prevailing party (to be designated by the arbitration panel in the award) and may not be allocated between the parties by the arbitration panel.

Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that the event of a dispute over fees charged by the accountant, each of us is giving up the right to have a dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

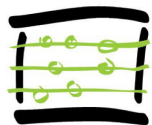
8. Abacus Business Consulting Responsibilities. Abacus Business Consulting Services will not constitute an audit, review, examination or other form of attestation. Abacus Business Consulting shall have no responsibility to address any legal matters or questions of law. Subsequent to the completion of the Services, Abacus Business Consulting will update its advice, recommendations or work product for changes or modifications to the law and regulations or for subsequent events or transactions, only if Client separately engages Abacus Business Consulting to do so in writing. The conclusions expressed in our services or deliverables are based upon the laws as of the date of the relevant service or deliverable, which are subject to change.

Abacus Business Consulting shall be obligated only for services or deliverables specified in an Agreement and only for changes in scope that the parties agree upon in writing. Any timelines for completion of the Services are estimates only. Unless expressly provided for, Abacus Business Consulting Services do not include giving testimony or appearing or participating in discovery proceedings, in administrative hearings, in court or in other legal or regulatory inquiries or proceedings.

9. Client Responsibilities. Client understands and agrees that Abacus Business Consulting will not perform management functions or make management decisions on behalf of Client. In

connection with Abacus Business Consulting's provision of Services, Client agrees that Client shall perform the following functions: (a) make all management decisions and perform all management functions with respect to the Services performed by Abacus Business Consulting; (b) assign an individual who possesses suitable skill, knowledge and experience to oversee such Services and to evaluate the adequacy and results of such Services; and (c) accept responsibility for the results of such Services. Abacus Business Consulting shall rely on the timeliness, accuracy, completeness and reliability of all information, decisions and approvals provided by or on behalf of Client (including Client's advisors, consultants, legal counsel, agents, etc.) and Abacus Business Consulting will perform the Services on that basis. Client is responsible for establishing and maintaining its internal controls. Client has the final responsibility for its income tax returns, estimated tax payments, if applicable, and positions taken therein. To the extent required by Sarbanes-Oxley Act of 2002, Client confirms that its audit committee has approved the Services under this Agreement.

In addition, Client represents, to the best of its knowledge, that if the relationship between Abacus Business Consulting and Client is subject to the Public Company Accounting Oversight Board's auditor independence requirements, as of the date of this Agreement, Client (including its affiliated entities) has not agreed (orally or in writing) with any other advisor to restrict Client's ability to disclose the tax treatment or tax structure of any transaction related to the Services. Client acknowledges that such an agreement could impair auditor independence and further acknowledges that it bears sole responsibility for the effects of such an agreement. Because professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to Client in the performance of our Services, any discussions that you have with personnel of Abacus Business Consulting regarding employment could pose a threat to our independence. Therefore, Abacus Business Consulting requests that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence. Further, in recognition of the investment Abacus Business Consulting has made to recruit and develop its personnel, Client agrees that



if any of Abacus Business Consulting' personnel who provided Services to Client accepts a position of employment with Client, its related parties, subsidiaries or affiliates at any time while Abacus Business Consulting performs Services for Client or within one (1) year thereafter, Client agrees to pay Abacus Business Consulting a placement fee equal to the employee's annual compensation in effect on the date such employment was contracted.

10. Waiver of Certain Damages. In no event shall Abacus Business Consulting be liable to you or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether you were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.

11. Data and Information. Abacus Business Consulting shall be entitled to rely on and assume, without independent verification, that all representations, assumptions, information and data supplied by Client and your representatives shall be complete and accurate. If Client fails to provide all the information required for the Services, Abacus Business Consulting will not be responsible or liable for the completeness and/or timeliness of the work. Unless otherwise agreed to by the parties, Abacus Business Consulting shall not assume any responsibility for any financial reporting with respect to the Services.

In the event that the Services involve protected health information ("PHI") it is the responsibility of the use and security of such PHI shall be addressed in the business associate agreement provided by you and executed separately ("BAA"). The BAA will be incorporated into and made a part of these terms and conditions.

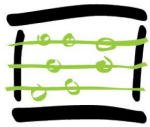
12. Use and Reliance/Ownership of Work Papers. The work papers prepared pursuant to the Agreement (i.e., Abacus Business Consulting' internal documentation to substantiate the Services) are the property of Abacus Business Consulting. Such work papers, constitute confidential, proprietary and trade secret information, and will be

retained by Abacus Business Consulting in accordance with our policies and procedures and all applicable laws.

13. Outsourcing. Abacus Business Consulting and Abacus CPAs may, from time to time, and depending on the circumstances, use third-party service providers, including contractors, subcontractors and cloud-based service providers, in connection with the provision of Services. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party service provider. We may share your tax return information with these service providers but remain committed to maintaining the confidentiality and security of your information.

In addition, Abacus Business Consulting and Abacus CPAs may assign employees or employees of the Advisors subsidiaries and affiliates and third-party vendors located outside the United States to work on the Client's engagement and to provide operational support services to Abacus Business Consulting. Client hereby consents to Abacus Business Consulting and Abacus CPAs assigning employees and affiliated entities located outside the United States to this engagement, and to the transmitting of Client information to such individuals and affiliated entities as needed to perform the Services to the Client and to perform operational Services.

14. Consent for Disclosure. Internal Revenue Code Sections 6713 and 7216 require Abacus Business Consulting to obtain your consent in order to disclose or use information that you furnish to us in connection with the preparation of your return(s) (including Client's name and contact information) for the purpose of providing you with materials and information, including newsletters or other business-related items of interest, news about Abacus Business Consulting, and invitations to Abacus Business



Consulting-sponsored events. Such consent is also required where, e.g., Abacus Business Consulting may seek to disclose Client's tax return information to other parties who are involved in providing the Services hereunder. By signing this letter, you authorize that any and all information furnished to us for, or in connection with the preparation of tax returns under this engagement letter may, for a period of up to five years from the date of this engagement letter, be disclosed SandMartin Consultants Private Limited and QX Inc, located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. Disclosures under this paragraph may consist of all information contained in tax returns. If you wish to request a limited disclosure of tax return information, you must inform us. you acknowledge that your tax return information may be disclosed to our affiliates, related entities, or subcontractors located inside and outside the United States."

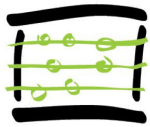
15. Express Authorization to Disclose. Abacus Business Consulting acknowledges that it Firm has not placed any limitations on the Client's disclosure of the tax treatment or tax structure associated with the tax services or transactions described in the Agreement. Nothing in this Agreement shall be construed as limiting or restricting disclosure of the tax treatment or tax structure of the relevant transaction that is the subject of Abacus Business Consulting's Services as described in rule 3501 (c) (1) of PCAOB Release 2005-014, or IRC Sections 6011 and 61211 and related IRS guidance. Client acknowledges that none of its other advisors have imposed or will impose any conditions of confidentiality with respect to the tax treatment or tax structure associated with the tax services or transactions described in the Agreement.

16. Corporate Transparency Act ("CTA"). Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. you have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting

with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

17. Disclosure of Transactions and Other Financial information. The Internal Revenue Code of 1986, as amended ("IRC") and certain state laws require that Client disclose on or with Client's tax returns certain transactions other financial information. For example, Treasury Regulations commonly known as the "Tax shelter regulations" require taxpayers to disclose certain types of transactions on a Form 886 attached to their tax returns and filed with the IRS office of Tax shelter Analysis. Failure to disclose could result in substantial penalties, even if the transaction's tax benefits are appropriate and even if there is no understatement of tax. Abacus Business Consulting' tax return preparation services do not include any separate investigation to determine whether there are any transactions or other matters that must be disclosed on Client's tax returns, though Abacus Business Consulting will advise Client if Abacus Business Consulting concludes that any such disclosure is required, If Client would like firm to review any transaction or matter to determine if it must be reported, please contact Abacus Business Consulting to discuss expanding the scope of our Services.

Unless Client advises Abacus Business Consulting otherwise or specific disclosure information is furnished to Abacus Business Consulting, Abacus Business Consulting will assume that none of the transactions that were reflected on Clients return were: (1) entered into subject to an agreement to keep the transaction confidential, (2) entered into subject to an agreement that the fee Client paid would be contingent upon it receiving the transaction's intended tax benefits, (3) identified in treasury Regulations as loss transactions that must be disclosed, including loss transactions that pass through to Client from S Corporations, partnerships and trusts, if applicable, or (4) the same as or substantially similar to a transaction identified by the IRS as a tax avoidance transaction. The following IRS address provides an up-to-date list of transactions the IRS has identified as tax avoidance transactions:



<http://www.irs.gov/Businesses/Corporations/Listed-Transactions> or go to the IRS page at www.irs.gov and search for “tax shelters.” Abacus Business Consulting may, for a separate fee, assist Client in determining if it has entered into one of these transactions. It is important to note the IRS can identify transactions as tax avoidance transactions subsequent to Client entering into them; in this event the Client may be retroactively required to disclose its participation in the transaction.

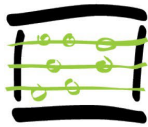
The other categories of transactions that have to be disclosed would ordinarily be reflected in the information Client provides Abacus Business Consulting to prepare Client’s tax return. However, determining whether Client should disclose these transactions may require analysis of information over and above that necessary to prepare Client’s return(s) and could result in additional fees.

18. Foreign Asset Reporting. If Client has a direct or indirect interest in, or signature authority over, any foreign financial account, including a bank account, brokerage account, mutual fund, unit trust or trust account, Client may be required to prepare and file Form FinCEN 114 (FBAR) if the aggregate of all foreign financial accounts exceeds \$10,000 at any time during the calendar year. Client’s signature on the Agreement acknowledges that Client agrees to comply with these reporting requirements. If Client needs assistance with any portion of the foreign financial account reporting requirements, please contact Abacus Business Consulting to ensure the timely filing of these reports. Such services may be subject to additional fees. Account holders who do not comply with these reporting requirements may be subject to civil penalties, criminal penalties or both.

19. Cryptocurrency Accounts. If Client has a direct or indirect financial interest in or signature authority over any cryptocurrency financial accounts, Client may be required to report these transactions on Client’s income tax returns. If Client has cryptocurrency accounts, the information needed to complete tax return(s) will include the name of the account and details of all purposes and sales that occurred during the year. Client’s acceptance of the Agreement acknowledges that Client agrees to comply with these reporting requirements.

20. Taxpayer Privileges; Use of Counsel. The parties acknowledge that certain documents and other communications involving and/or disclosed to or by firm may be subject to one or more claims of privilege by or on behalf of Client (e.g., the IRC Section 7526 tax advisory privilege, etc.). Although Client is solely responsible for managing the recognition, establishment, and maintenance (e.g. possible waiver of these possible protections (and for involving legal counsel as it deems necessary). Client will notify Abacus Business Consulting if Client wishes to invoke the confidentiality privilege and Abacus Business Consulting will cooperate with Client’s reasonable written instructions regarding same. Client should be aware that should circumstances arise where Client wishes to divulge or have Abacus Business Consulting divulge privileged information to other parties, such disclosure may result in waiver of the confidentiality privilege. If Client wishes Abacus Business Consulting to divulge privileged information, Client must provide Abacus Business Consulting with advance written authority to make such disclosure. In addition, if it is ultimately determined that a significant purpose of the tax matter was to avoid or evade any U.S. Federal income tax, Client should be aware that the confidentiality privilege under IRC Section 7525 will not apply to the communications between Abacus Business Consulting and Client.

If Abacus Business Consulting receives a request from a third party (including the IRS, a subpoena, summons, discovery demand in litigation) calling for the production of privileged information, Abacus Business Consulting will notify Client and follow Client’s reasonable instructions regarding any such requests before Abacus Business Consulting discloses such privileged information as may be required under applicable laws or rules. Client agrees to hold Abacus Business Consulting harmless from, and be responsible and liable for Abacus Business Consulting’s fees and expenses incurred (including attorneys’ fees, court costs, costs of outside advisors and any other costs imposed, whether by way of penalty or otherwise) as a result of Client’s assertion of the Confidentiality privilege or Client’s direction to Abacus Business Consulting to assert the privilege on Client’s behalf of if Abacus Business Consulting determines that it is required by applicable law or rules to assert the privilege without having received Client’s direction.



21. Limitation on Oral and Email Communications; Written Advice. Abacus Business Consulting may discuss its views regarding the tax treatment of certain items. Abacus Business Consulting may also provide Client with tax information in the body of an email. Any advice or information provided orally or in the body of an email (as opposed to a memorandum attached to an email) will be based on limited discussion and analysis of underlying facts. Additional research or a more complete review of the facts could affect our analysis and conclusions. Therefore, it may not be appropriate to proceed with any transaction or tax return reporting solely on the basis of oral or email communication. Client accepts all responsibility for any loss, costs or expenses resulting from Client's decision to (not have Abacus Business Consulting perform the research and analysis necessary to reach a more definitive conclusion, and (11) to rely on poral or email communication. This section does not apply to any written tax advice that is delivered to Client as an attachment to an email and which contains the legend described below.

Any written tax or professional advice Abacus Business Consulting provides will contain the following legend: "Tax or professional advice contained in or accompanying this document, unless otherwise specifically stated, is not intended or written to be used, and cannot be used, for the purpose of (I) avoiding penalties under the Internal revenue Code, or (ii) promoting, marketing, or recommending to another party any transaction or matter that is contained in or accompanying this document. In addition, unless otherwise specifically stated, any advice provided shall not be deemed a formal tax opinion upon which the addressee can rely." This legend can be removed from the advice; however, detailed, exhaustive analysis may be required under the IRS' rules which could involve significant time and expense. At Client's request, Abacus Business Consulting would be happy to discuss this aspect should it be necessary.

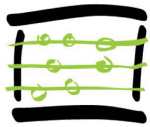
22. Fees and Expenses. The fees and expenses under the Agreement shall be set forth in the applicable Agreement. If no Agreement is in place, fees will be at our standard rates, or rates otherwise agreed to, and related expenses will be charged. Abacus Business Consulting may charge additional

fees if Client requests that Abacus Business Consulting perform services in addition to the Services described in the Agreement. The amount of our fees is based upon the expectation that certain information and assistance will be received by Abacus Business Consulting in a timely manner from Client as detailed in this Agreement. If Abacus Business Consulting believes an additional fee is required as the result of the failure of Client to meet any of these requests for information or for any other reason, Abacus Business Consulting will inform you promptly.

Unless otherwise agreed to in an Agreement, our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due upon receipt. Invoices that are unpaid 30 days past the invoice date are deemed delinquent and we reserve the right to charge interest on the past due amount at the lesser of 1.5% per month or the maximum amount permitted by law. If an account has fees that are not paid in a timely manner, then we reserve the right to suspend our Services, withhold delivery of any deliverables, or withdraw from this engagement entirely if any payment of our invoices is delinquent. If any collection action is required, you agree to reimburse us for our costs of collection, including attorneys' fees.

23. Power and Authority. Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. The Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

24. Subpoenas. If Client requests Abacus Business Consulting to object to or respond to, or Abacus Business Consulting receives and responds to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request of or legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements with Client, Client agrees to compensate us for all time Abacus Business Consulting expends in connection with such response, at our regular rates, and to reimburse Abacus Business Consulting for all related out-of-



pocket costs (including outside lawyer fees) that we incur.

25. Email Communications. In connection with the Agreement and this engagement, we may communicate with you or others via email transmission, and by signing this letter, you authorize us to do so. Any preliminary conclusions that may be provided in an email are superseded by any final work product. 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 and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability of 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 revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

26. External Computing Options. If, at the Client's request, Abacus Business Consulting agrees to use certain external commercial services, including but not limited to services for cloud storage, remote control, and/or file sharing options (collectively "External Computing Options"), that are outside of Abacus Business Consulting's standard security protocol, the Client acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, Abacus Business Consulting disclaims and waives, and the Client releases Abacus Business Consulting from any and all liability arising out of or related to the use of such External Computing Options.

27. Background checks. Abacus Business Consulting may perform background checks on Client which may require out-of-pocket costs and expenses. The Agreement and Abacus Business Consulting's performance of Services are expressly contingent upon the satisfactory completion of Abacus Business Consulting's investigatory

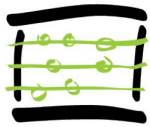
procedures and Abacus Business Consulting may decline to accept or withdraw from any engagement or terminate an Agreement or the Client relationship if Abacus Business Consulting becomes aware of adverse information.

28. Electronic Transmissions. The Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, the Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to the Agreement and all other persons or entities required by law. An electronically transmitted signature to this Agreement will be deemed an acceptable original for purposes of consummating the Agreement and binding the party providing such electronic signature.

29. Severability. If any portion of the Agreement is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of the Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of the Agreement shall remain in full force and effect.

30. Independent Contractor. Abacus Business Consulting is providing the Services to Client as an independent contractor. Abacus Business Consulting's obligations to Client are exclusively contractual in nature. The Agreement does not create any agency, employment, partnership, joint venture, trust, or other fiduciary relationship between the parties. Neither Abacus Business Consulting nor Client shall have the right to bind the other to any third party or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

31. Confidentiality. Each of the parties hereto shall treat and keep any and all of the "Confidential Information" as confidential, with at least the same degree of care as it accords to its own confidential information, but in no event less than a reasonable degree of care. "Confidential Information" means all non-public information that is marked as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be



confidential in nature that is obtained by one party (the “Receiving Party”) from the other party (the “Disclosing Party”). All terms of the Agreement and all information provided pursuant to the Agreement are considered Confidential Information. Notwithstanding the foregoing, Confidential Information shall not include any information that was or is: (a) known to the Receiving Party prior to disclosure by the Disclosing Party; (b) as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than the Receiving Party; (c) made known to the Receiving Party by a third person who is not subject to any confidentiality obligation known to Receiving Party and such third party does not impose any confidentiality obligation on the Receiving Party with respect to such information; (d) required to be disclosed pursuant to governmental authority, professional obligation, law, decree regulation, subpoena or court order; or (e) independently developed by the Receiving Party. In no case shall the tax treatment or the tax structure of any transaction be treated as confidential as provided in Treas. Reg. sec. 1.6011-4(b)(3). If disclosure is required pursuant to subsection (d) above, the Disclosing Party shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement) provide prior written notice thereof to allow the other party to seek a protective order or other appropriate relief. Upon the request of the Disclosing Party, the Receiving Party shall return or destroy any and all of the Confidential Information except for (a) copies retained in work paper files retained to comply with a party’s professional or legal obligations and (b) such Confidential Information located on electronic back-up tapes (in accordance with the Receiving Party’s normal data back-up procedures) where such tapes are not easily accessible to Receiving Party’s employees or partners.

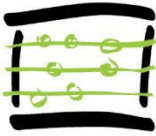
32. Acceptance or Continuance. The Agreement and performance of services are expressly contingent upon the satisfactory completion of client acceptance or continuance procedures.

33. Governing Law and Jurisdiction. The terms of this engagement letter and all related matters shall be governed by the laws of the State of Missouri, without giving effect to any choice or

conflict of law principles, provisions or rules relating to conflicts of laws that would require the laws of another jurisdiction to apply.

34. General. There are no third party beneficiaries under the Agreement. Except to the extent required by applicable law, Client shall not make any public announcements in respect of the Agreement or Abacus Business Consulting’ Services without Abacus Business Consulting’ consent. Abacus Business Consulting is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the Services Abacus Business Consulting provides, non-CPA owners may be involved in performing the services. Client may not assign or transfer the Agreement, or any rights, licenses, obligations, claims or proceeds from claims arising out of or in any way relating to the Agreement, any Services provided thereunder or any fees for Services to anyone, by operation of law or otherwise, without Abacus Business Consulting’ consent. Abacus Business Consulting may assign the Agreement, including all the rights and benefits thereunder to any affiliate or to an acquirer or successor to its business, or purchaser of all or substantially all of its assets. Stock or interests, or in the event of a reorganization or restructuring, and by Client’s signature hereto, Client consents to such assignment and the transfer of Client’s files and information.

35. Entire Agreement: The Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. The Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.



If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift, property, local, or school district, please inform us by noting so just below your signature at the end of the returned copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Yours truly,

Abacus

Taxpayer Print Name	Taxpayer Signature	Date
Spouse Print Name	Spouse Signature	Date

Steps to Complete 2024 Tax Return

Step 1: Compile all business related income and expenses for 2024. Please list cash expenses on page 23 unless you have already given us ALL cash expense records for the year.

Step 2: Complete the Tax Organizer in its entirety. Be aware that missing or incorrect information may result in additional fees and/or a delay in your tax return being prepared.

Step 3: Send copies of W-2s, 1099s, Tax Organizer, and cash expense records to Abacus. They can be mailed to: Attn: Transportation Dept.: 1835 E. Republic Rd., Suite #200, Springfield, MO, 65804, faxed to 417-823-0744 or emailed to organizer@abacuspro.com

Step 4: To file your taxes, you must sign Form 8879 once we have contacted you to let you know the return is completed.

***Please note that if your tax return is rejected for any reason additional fees will be assessed due to the additional time associated with correcting the rejection. ***

You can turn in the organizer and/or tax documents by email, fax, or mail to:

Email: organizer@abacuspro.com

Fax: 417-823-0744

Address: Attn: Transportation Dept.:1835 E. Republic Rd., Suite #200, Springfield, Missouri, 65804

CONSENT FOR THIRD PARTY DESIGNATION

Required Disclosure under Revenue Procedure 2013-14

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent.¹ If you consent to the disclosure of your tax return information, federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. Because our ability to disclose your tax return information to another tax return preparer affects the tax return preparation services(s) that we provide to you and its (their) costs, we may decline to provide you with tax return preparation services or change the terms (including the cost) of the tax return preparation services that we provide to you if you do not sign this form.² If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for ten years from the date of signature unless you provide notice in writing to us to no longer disclose your tax return information to the recipients named below.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security Number (SSN). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States that will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. section 7216) to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, federal agencies may not be able to enforce United States laws that protect the privacy of your tax return information against a tax return preparer located outside of the United States to whom the information is disclosed.

If you authorize and agree to allow **Abacus!**, to disclose your tax return information, including your SSN(s), to Infinity Globus Business Solutions Inc, SandMartin Consultants Private Limited, QX Inc, Entigrity Solutions LLC, alliantgroup, LP, their affiliates and subsidiaries for purposes of assisting in providing tax return preparation services for the duration indicated above, please sign and date below.

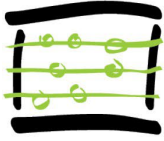
If married, both spouses must sign this consent.

_____ Taxpayer Print Name	_____ Spouse Print Name
_____ Taxpayer Signature	_____ Spouse Signature
_____ Date	_____ Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484 or by email at complaints@tigta.treas.gov.

¹ Signing this consent form will not result in the disclosure of your personal information to anyone or any reason other than the preparation and filing of your tax return.

² We will provide you service regardless of whether you sign this consent form.



TAX AUDIT PROTECTION ENGAGEMENT LETTER

OPTIONAL SERVICE

This letter will confirm the arrangements for our services to represent you before **Federal taxing authorities** in the event of an income tax examination of your 2024 Individual Tax Return.

We will represent you before **Federal taxing authorities** in the event that you receive correspondence concerning your 2024 tax return in the event that your return is selected for examination. There is no guarantee given to you relative to the outcome of any tax examinations.

We will exert our best efforts to obtain a satisfactory settlement of any issues that may arise in the examination. Services covered include responding to any correspondence received from the IRS concerning your 2024 tax return and handling any **IRS audit** of your 2024 individual income tax return up to but not including the appeals process. We will provide these services until the billing at our standard rate reaches \$10,000. Services required after the \$10,000 limit is reached will be billed to you at our standard billing rate. We will notify you when the \$10,000 limit has been reached. Our engagement does not cover any tax deficiency, tax penalty or interest assessments. It does not cover any collection proceedings involving unpaid taxes.

Additionally, our engagement will cover only examinations made by the Civil Division of the respective tax authorities and will not cover any situation where examination is made pursuant to an investigation or examination by the Criminal Division. This agreement covers only your Individual income tax return for the year 2024. Corporate, Estate, Trust or Employer Payroll Returns (such as 941's, 940, etc.) are excluded from this agreement.

Our fee for this optional service is \$150.00. This amount is due and payable upon acceptance of this engagement. Payment must be made in full prior to the completion of the tax return. If payment is not made in full, this signed engagement will be rendered null and void.

You hereby agree to:

- Cooperate in promptly securing and delivering any relevant documentation as may be necessary.
- Furnish us with such other information and/or affidavits as may be necessary under the circumstances.

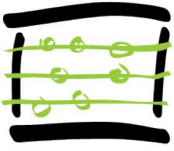
If the above correctly sets forth your understanding of the terms and conditions of our engagement, please sign the copy of this letter where indicated.

We appreciate this opportunity to serve you and will make every effort to represent you in a satisfactory manner.

Check the correct box to accept or decline this service option: Yes No

If yes, Payment Method: _____

Taxpayer Print Name	Taxpayer Signature	Date
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2024 INDIVIDUAL TAX ORGANIZER

Abacus will be unable to prepare the tax return unless ALL fields are completed.

Taxpayer Name:	Spouse Name:
Taxpayer SSN:	Spouse SSN:
Occupation:	Occupation:
Birth Date:	Birth Date:
Phone Number:	Phone Number:
Email:	Email:
Issued State of Driver's License (Ex: MO):	Issued State of Driver's License (Ex: MO):
<i>*If you or your spouse live in Alabama or New York please include a picture of the front and back of your Driver's License.</i>	
Mailing Address:	County:
Physical Address:	County:
Did you live at the above physical address all year in 2024? If no, please provide the following: Previous Address: _____ Date Moved: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
What is your filing status? Check One:	
Single (Unmarried) Married Filing Joint Married Filing Separate* Head of Household** Qualifying Widow(er)	
If Married Filing Separate* Please check spouse's tax return deduction: Standard Itemized	
If Head of Household** Do you pay for more than half the cost of maintaining a home for you and your qualifying dependent? Yes <input type="checkbox"/> No <input type="checkbox"/>	
* Married Filing Separate clients residing in a community property state will be required to provide a copy of spouse's return or tax documents. Community Property States: AZ, CA, NV, ID, LA, NM, TX, WA, & WI	
If your filing status is Qualifying Widow(er) . Please provide Spouse's Date of Death: _____	
Do you plan to claim any dependents on your 2024 income tax return? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please fill out dependent information below. Taxpayer and Spouse are not considered dependents.	

LIST DEPENDENT(S) YOU MAY CLAIM ON YOUR 2024 TAX RETURN

Name, Date of Birth, and SSN <i>Ex: John Smith, 08/01/2015, 111-10-1111</i>	Relation to Taxpayer	# of months lived with*	% of support provided	Full Time College student? ** (Yes/No)	Disabled? (Yes/No)	Received income? (Yes/No)	Amount of income received
							\$
							\$
							\$
							\$
							\$

*If dependent lived with you less than 6 months during year, Form 8332 may be required.

**Full Time College student must be in school for 5 months in 2024

Please answer ALL the above questions before moving to the next page.

DEPENDENTS (continued)

Is one or more of your dependent children (listed on Page 4) not your biological child? If yes, why are the biological parents not claiming this child? _____ What is your relationship with the child? _____	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Is one or more of your dependent(s) (listed on Page 4) able to be claimed on another person's tax return? If yes, which dependent(s)? _____ If any of the above dependents are claimed by another and an E-file Rejection occurs, additional fees for reprocessing the tax return will be assessed.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

IMPORTANT FILING INFORMATION

Would you like Abacus to electronically file your tax return? <small>Taxpayer and spouse must review and sign return once completed in order for return to be submitted to taxing agencies.</small> If no, please state reason: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you, your spouse, or dependent(s) experienced TAX related Identity Theft? If yes, please provide your 2024 6-digit PIN (provided yearly by IRS): _____ Name of person(s) with IP PIN _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
We provide you a copy of your tax return(s) via your individual secure online Abacus Access account. Due to the increase in online identity theft, we will no longer provide copies via attachment to an unsecure email. Check Preferred Method: Mail Abacus Access Pickup	
Do you and/or your spouse want \$3 to go to the Presidential Campaign Fund?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Can the IRS discuss the return with Abacus?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are either you or your spouse blind?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are you, the taxpayer, eligible to be claimed as a dependent on another tax return? If yes, provide details. _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you filed all previous year(s) tax returns? If no, which years need to be filed? _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you ever been disallowed the Earned Income Credit or has it been reduced? If yes, please describe state which year(s) & why: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you make gifts to a trust or gifts totaling more than \$18,000 to any individual during the year? _____ <small>If so, provide recipient's name, address, relationship to you, and the amount of the gift as a Gift Tax Return may be required.</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you currently have a federal tax payment plan with the IRS, or previously owed taxes?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you or your spouse owe outstanding child support or federal debt, are you interested in having us prepare an injured spouse form (if eligible)?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please answer **ALL** the above questions before moving to the next page.

INCOME

Work History in 2024	
<u>Taxpayer</u> <i>Ex: Worked at ABC Co. 01/01 - 03/15 & 123 Co. 03/16 - 12/31</i>	<u>Spouse(if applicable)</u> <i>Ex: Worked at ABC Co. 01/01 - 03/15 & 123 Co. 03/16 - 12/31</i>
Did you or your spouse receive Non-Employee income? If yes, how many 1099(M)(NEC)'s were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you or your spouse have any business income not reported on a 1099(M)(NEC) or K1? Do you have interest, income, or filing requirement for a Partnership, S-Corp, or Corporation? <i>If yes, please send in details.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Employee income? If yes, how many W-2's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you receive income from rental property (including your home)? Rental Income Received in 2024: \$ _____ If yes, please provide days rented _____, and days personally used _____ and submit income and expenses with tax documents. Address of Rental Property: _____ Year (Date) Rental Operations Began: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse own and operate a Farm in 2024? If yes, is your farm a business or a hobby? Check one: Hobby Business Type of Farm: _____ What Year (Date) did you Start Operating the Farm? _____ How much income did you receive from your Farm in 2024? \$ _____ <i>Please send in a breakdown of income and expenses.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Social Security Income? If yes, how many SSA-1099's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Pension, Annuity, and/or Retirement pay? <i>Including 401-K disbursements from prior employers prior to Retirement age.</i> If yes, how many 1099-R's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Interest Income? If yes, how many 1099-INT's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Dividend Income? If yes, how many 1099-DIV's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse sell stocks? If yes, how many 1099-B's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you have financial accounts maintained by a foreign (non-U.S.) bank or financial institution that totaled more than \$50,000 on the last day of the year. If yes, please provide details and include all relevant documents.	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please accept or decline offer before moving onto the next page.

INCOME (continued)

Did you or your spouse receive Unemployment Income? If yes, how many 1099-G's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse have gambling winnings? If yes, how many form W-2G's were received? Taxpayer: _____ Spouse: _____ Taxpayer Gambling Losses? \$ _____ Spouse Gambling Losses? \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse have Cancellation of Debt? If yes, how many 1099-C's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Alimony Income for a separation or divorce that was executed before January 1, 2019? Date of legal separation/divorce: _____ If yes, how much alimony was received? Taxpayer: \$ _____ Spouse: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse buy, send, sell, receive, exchange or otherwise acquire financial interest in cryptocurrency (Ex.: Bitcoin, Ethereum, Litecoin, etc.)? If yes, please send in all relevant documents.	Yes <input type="checkbox"/> No <input type="checkbox"/>

CREDITS & DEDUCTIONS

Did you, your spouse, or dependents pay on student loans? If yes, how many form(s) 1098-E were received? _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did either you, your spouse, or dependents pay college tuition? If yes, how many form(s) 1098-T were received? _____ Name of Student(s)? _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Was the student degree seeking? What year of college was the student in during the 2024 school year? Check Status: Freshmen Sophomore Junior Senior How many years has the student claimed the American Opportunity Tax Credit ? Check Amount: None One Two Three Four	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse contribute money to a retirement plan? Check Type: Traditional Roth SEP Employer If yes, how much was contributed? Taxpayer \$ _____ Spouse \$ _____ Date(s) Contribution was made: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse pay Alimony (court ordered) for a separation or divorce that was executed before January 1, 2019? Date of legal separation/divorce: _____ Payee Name & Address: _____ Payee SSN: _____ Amount Paid: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you have a dependent, did you pay for daycare or in-home health care in order for you to work or attend school full time? Dependent Name(s): _____ Payee Name & Address: _____ Payee SSN/EIN : _____ Amount Paid per dependent: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please answer **ALL** the above questions before moving to the next page.

PAYMENT INFORMATION

Complete the information below if you believe you will have a Tax Amount Due:

Please provide your bank information below if you are interested in having the amount due withdrawn from your bank account.	
Bank Name: _____	Check One: Checking Savings
Routing Number (9 Digits): _____	
Account Number: _____	
Are you interested in applying for a monthly payment plan for your federal tax amount due? Must be eligible and additional fees will be assessed.	Yes <input type="checkbox"/> No <input type="checkbox"/>

REFUND INFORMATION

Complete the information below if you believe you will be due a Refund:

Please provide your bank information below if you are interested in having the tax refund deposited into your bank account. <i>If you owe back taxes or other federal/state debt your refund(s) will generally be applied to that debt first.</i> Bank Name: _____ Check One: Checking Savings	
Routing Number (9 Digits): _____	
Account Number: _____	
Are you interested in having the tax refund applied to your 2025 estimated taxes?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, would you like ALL or a PORTION of your potential refund applied to 2025?	All <input type="checkbox"/> Portion <input type="checkbox"/>

HEALTH CARE

Were you, or any member of your household, enrolled in Marketplace Health Insurance in 2024? Visit Healthcare.gov to retrieve your 1095-A if applicable. If yes, which months were you or any member of your household enrolled in Marketplace Health Insurance Ex: Jan-Dec: _____ <b style="color: green;">If you marked yes, Return can't be completed without 1095-A	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you pay for health insurance for you or any member of your household in 2024? If yes, how much did you pay* for the health insurance plan in total for 2024? \$ _____ Type of Plan: Check one below COBRA PRIVATE STATE OTHER: _____ <i>Do not include amounts paid with pretax money included on the W2.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Was health insurance available at any point in 2024 through you or your spouse's employer (W2)? NAME OF EMPLOYER(S): _____ If yes, which months were you eligible to participate Ex: Jan-Dec: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you pay out of pocket for qualified medical expenses (doctor visits, prescriptions, etc.)? If yes, please provide the amounts paid. Total qualified medical expenses (does not include OTC expenses): \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please answer **ALL** the above questions before moving to the next page.

HOME

If you OWN your home please provide: Mortgage Interest: \$ _____ Real Estate Taxes Paid: \$ _____	If you RENT your home please provide: Number of Months Rented in 2024: _____ Amount Paid (monthly): \$ _____
Are you or your spouse subject to the repayment of the first-time home buyer's credit? Year Home was Purchased: _____ Amount of Credit received: \$ _____ Do you still own the home?	Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>
Was your home or property damaged by a federally declared disaster in 2024 and not fully reimbursed by insurance?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you have a home office used for business? <i>Must be used exclusively for business purposes on a regular basis in connection with your business and for your convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced in the home office.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>

COMPLETE ONLY IF YOU HAVE A HOME OFFICE TO DEDUCT

Would you like to take the simplified deduction for home office or allocated method? <p style="text-align: center;">Check one: Simplified Allocated</p> <p><i>Simplified method is \$5/sq ft up to 300 sq. ft. If allocated method a portion of all home costs will be allocated based on a percentage. If you own your home we will need additional information, such as the basis in your home to record depreciation.</i></p>	
Required Information for ALL Home Offices:	Only Complete if Allocating Home Office:
Total Square Ft. of Home: _____	Property Insurance (monthly): \$ _____
Square Ft. of Office in Home: _____	Utilities (monthly): \$ _____
Date Home Office Placed in Service: _____	Household Improvements:
Business Activity your Home Office is Used for: _____	Amount for Entire Home: \$ _____
Home Office Used by: <i>Check one</i> Taxpayer Spouse	Exclusively in Home Office: \$ _____
	Explanation of Improvement: _____

Please answer **ALL** the above questions before moving to the next page.

TRANSPORTATION RELATED ITEMS

Were you a Company Driver or Lease/Owner Operator in 2024? Check One: Company Lease/Owner Both Dates as a Company Driver: _____ Dates as a Lease/Owner Operator: _____	
If you lease your OTR truck: Did you make a lump sum lease payment in 2024? If yes, Date Paid: _____ Amount: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you lease or own your OTR truck? Check One: Lease Own N/A	
If you own your own OTR truck: Date Purchased: _____ Purchase Price: \$ _____ Date placed in service: _____ How did you pay for the truck purchase? Check one: FINANCED (LOAN) CASH BOTH If you own your truck, did you make any major repairs costing \$2,500 or more? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please send in details regarding those repairs so they can be expensed properly. <i>Please provide purchase and financing documents.</i>	
Did you sell an OTR truck, trailer, or equipment in 2024? Type of Equipment Sold. Check applicable: TRUCK TRAILER APU OTHER What was the date(s) sold? _____ How much did you receive in the sale of the equipment? \$ _____ <i>If yes, please provide details.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you keep records and receipts to support meals per diem, travel, entertainment, or gift expenses?	Yes <input type="checkbox"/> No <input type="checkbox"/>
*Did you pay a co-driver \$600 or more <u>out of pocket</u> ? If yes, did you issue that co-driver a 1099? Would you like for Abacus to assist you with creating the 1099 for your co-driver? <i>If yes, an Abacus agent will send you the required information needed.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you have any additional transportation related business deductions NOT already submitted? If yes, please provide your expenses in the table located on Page 14.	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please answer ALL the above questions before moving to the next page.

TRANSPORTATION RELATED ITEMS (continued)

**ONLY COMPLETE THE INFORMATION BELOW FOR ITEMS NOT ALREADY SUBMITTED
AND DO NOT INCLUDE ANY EXPENSES REPORTED ON YOUR SETTLEMENTS**

Type of Expense	Lease/Owner Operator Expense Amounts *Do not include expenses while an Employee (W2)
Number of Days Away from Home (per diem)	
Lumpers	
Tolls/Parking Fees	
Scales	
Equipment/Operating Supplies	
Safety/Weather Gear/Security	
Fuel	
Oil & Additives	
Truck & Trailer Washes	
Truck Repairs	
Trailer Repairs	
Communication	
Office Supplies	
Lodging	
Travel- (laundry, showers, vehicle rentals, etc.)	
Bank/ATM fees	
Co-Driver Pay	

Thank you for the opportunity to prepare your tax return. Once your return has been prepared, we will contact you. It is important that you review the return.

Please understand your return will NOT be filed until you have reviewed and signed the return.

Please review Tax Organizer to ensure all questions/sections have been answered before submitting to organizer@abacuspro.com