

## Cryptocurrency and DeFi Engagement Letter

We will perform the following services in connection with your cryptocurrency and centralized finance transactions:

1. Prepare the tax return using tax guidance issue by the IRS.
2. Utilize general tax principles and our best professional judgment in those areas where IRS guidance is silent.
3. Explain options if they exist.

You understand that virtual currency tax law is in its infancy. We assume no liability for tax, penalties or interest that occur as a result of changes to, or clarification of, the taxation of cryptocurrency and other decentralized finance transactions.

You also understand that you are solely responsible for providing correct information with regard to your income, fair market values, sale information, basis documentation, and any other information required to correctly prepare your tax return. We are unable to sift through raw data. If you don't maintain your own records, plan to use an online software platform to calculate gains and losses.

If you are still our client when the IRS issues clarification of virtual currency and decentralized finance tax law, we will inform you if we believe prior year returns prepared by us should be amended in the light of new information.

If this letter is in agreement with your understanding of our engagement, please sign below.

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Taxpayer

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Date

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Spouse

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Date