armanino

_____, 2025

Client Individual Name: _____
Client Business Name: _____
Client Business Address: _____
Client City, State and Zip: _____
Client Email Address: _____
Client Telephone: _____

Dear Client:

Armanino Advisory LLC ("**Armanino**," "**we**" or "**us**") is pleased to provide the services described below (collectively, the "**Services**") to the above-named Client ("**Client**" or "**you**"). The Services are subject to the terms and conditions of this engagement letter and the Terms & Conditions for Professional Services, located at **https://www.armanino.com/armanino-advisory-llc-terms-professional-services/** (together, this "**Agreement**").

SCOPE OF WORK

The Services for this engagement shall include 1099 Preparation and Filing Services related to the annual Federal requirement to file Certain Information Returns with Internal Revenue Service to report payments, dividends, distributions, and other transactions made by the Client for tax year 2024. ("**1099 Preparation and Filing Services**").

A more detailed description of the Services and the accompanying responsibilities of Armanino Advisory LLC and Client are set forth in **Exhibit A**.

PRICING

Our price for the Services will be fixed in the following amounts based on the range of forms filed. This pricing is on a per entity basis. If you have multiple entities, please fill out Exhibit B. All payments for services will be due in advance based on the calculation immediately following this table:

Number of Forms	Basic Service Price	Enhanced Service Price
1-20	$345	$480
21-40	$460	$690
41-100	$1,010	$1,525
101-200	$1,330	$1,995
201-300	$1,810	$2,715
301-400	$2,130	$3,185
401-600	$2,920	$4,375
601-700	$3,425	$5,190
701-800	$3,875	$5,810
801-900	$4,290	$6,430
901-1,000	$5,290	$7,635
1,001-1,500	$7,155	$10,330
1,501-2,000	$9,210	$13,330
2,001+	Custom	Custom

Price Calculation:

Select Service: _____Basic   _____Enhanced

A: Enter Number of Forms: _____

B: *Enter Rate (from table): $ _____

*In case of multiple entities, total amount indicated on Exhibit B applies

If more than 2000 forms are needed to be filed, email 1099@armanino.com for pricing

Filing of all other types of 1099 forms to the respective states is included in the price of one form filing. For clarity, no extra charge applies for state filing of forms.

Pricing is subject to demand and timing. Any engagements signed after January 15, 2025, are subject to a 20% price increase.

Although we'll do our best, we cannot guarantee on time filing for any service engagements that are received after January 19, 2025. In addition, we reserve the right to decline Enhanced Service engagements that are received after December 31, 2024.

Estimating Assumptions

Pricing estimates anticipate that we do not encounter any unexpected circumstances, such as additional tasks or work effort or delayed responses by you to our requests for information or documents. For example, if our work is delayed because you do not complete requested schedules or provide other information as requested, we will need to spend additional time that will be billed to you at our standard hourly rates or incur additional expenses that will be billed to you separately. We also anticipate working with one to two defined points of contact while providing these services. We must contain the communication to the responsible parties to achieve the efficiencies required to offer this pricing.

If any of assumptions set out in this Agreement do not hold true, or if the scope of work changes, our pricing agreement may need to be revised pursuant to the Change Request process, below.

Project Change Requests

If you request that we provide services beyond those outlined in this Agreement, we may provide you with a Project Change Request outlining the scope of additional work, our prices, and anticipated timeline for those services. Although we strive to meet your needs, we reserve the right to decline a request for additional services that is outside the scope of services we provide, or our expertise, or for any other reason. Any such requests will be considered addenda to this Agreement. Additional retainer deposits may be required for such work, and additional/alternate staff may be assigned to you where appropriate as this engagement progresses.

CONCLUSION

We appreciate the opportunity to be of service to you and believe this Agreement accurately summarizes the terms applicable to the Services. If you have any questions, please let us know. If you agree with the terms of this Agreement, please sign and return it to us.

APS Disclosure; Sharing Information

Armanino LLP and Armanino Advisory LLC practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Armanino LLP is a licensed CPA firm and provides audit and attest services to its clients. Armanino Advisory LLC is not a licensed CPA firm and does not provide audit or attest services. You understand that you have retained Armanino Advisory LLC for purposes of this engagement. Services provided by Armanino LLP, if any, are governed by a separate engagement letter. To the extent you have separately engaged Armanino LLP to provide services, you hereby consent and authorize us to share with Armanino LLP information that that we may obtain from you in the course of our engagement.

Sincerely,

Eric Thomas
Partner
Armanino Advisory LLC

THIS AGREEMENT, INCLUDING THE TERMS & CONDITIONS FOR PROFESSIONAL SERVICES AVAILABLE AT https://www.armanino.com/armanino-advisory-llc-terms-professional-services/, IS HEREBY APPROVED AND ACCEPTED:

Name of Client: _____

Date: _____

By: _____

Print Name: _____

Print Title: _____

EXHIBIT A

DETAILED SCOPE OF WORK

Basic Service (Self Service) – Submit your completed 1099 templates:

1. Client to receive standard Armanino 1099 Microsoft Excel template via email.
2. Client will be responsible for completing the template with the 1099 recipient information and submitting the template for processing through a secure delivery system by January 19, 2025, or additional rush fees may apply.
3. Armanino will review 1099 recipient payment summary information provided by Client for completeness and reasonableness.
   a. Verify format of information is correct for 1099 recipient name, address, contact information, tax identification number, and payment amount, and is complete and reasonable.
4. Process Client 1099s using payment summary information provided in standard Armanino 1099 Microsoft Excel template.
   a. Prepare 1099 form for each Client recipient.
   b. Perform Tax ID verification check for IRS compliance. Client will be notified of Tax ID errors and validation failures, and client will remedy.
   c. Perform USPS valid address verification check.
   d. Mail, or e-mail, 1099 form to each Client recipient, upon approval.
      - USPS mailing of the first 100 forms to recipients is covered by our engagement price.
      - Each mailed form after the first 100 will incur an additional $2.25 per form. This will increase to $3.25 per form after 1/26/25.
      - All foreign mailings will be $4.49 per form
   e. E-file tax documents with IRS.
   f. Client is notified when filing is complete via email with PDF client copies.
5. "1099" includes relevant information tax reporting forms filed with IRS annually, including 1099-B, 1099-DIV, 1099-INT, 1099-MISC, 1099-NEC, 1099-R, 1098, 1099-A, 1099-C, 1099-OID, 3921, and 3922.

Enhanced Service – Analyze, prepare and submit your vendor data:

Client will provide a vendor data extract file based on a file structure provided by Armanino. On behalf of Client, Armanino will:

1. Analyze Client vendor data flagged 1099 vendor data for missing W-9 information.
2. Complete and process 1099 Templates using Client provided data.
3. Process Client 1099s using payment summary information provided in standard Armanino 1099 Microsoft Excel template.
   a. Prepare 1099 form for each Client recipient.
   b. Perform Tax ID verification check for IRS compliance. Client will be notified of Tax ID errors and validation failures, and Client will remedy.
   c. Perform USPS valid address verification check.
   d. Mail, or e-mail, 1099 form to each Client recipient, upon approval.
      - USPS mailing of the first 100 forms to recipients is covered by our engagement price.
      - Each mailed form after the first 100 will incur an additional $2.25 per form. This will increase to $3.25 per form after 1/26/25
      - All foreign mailings will be $4.49 per form

   e. E-file tax documents with IRS.
   f. Client is notified when filing is complete via email with PDF client copies.
4. "1099" includes relevant information tax reporting forms filed with IRS annually, including 1099-B, 1099-DIV, 1099-INT, 1099-MISC, 1099-NEC, 1099-R, 1098, 1099-A, 1099-C, 1099-OID, 3921, and 3922.

Key Assumptions for Services:

1. Client has the information and ability to contact their 1099 recipients.
2. Client will follow up with 1099 recipients that do not respond to requests for information.
3. Client management or designee will make themselves available to us and respond within one (1) business day to our requests for information.
4. Client is able to provide lists of 1099-relevant information to us in Microsoft Excel.

Custom Project:

All custom projects are available but require an additional scoping call to understand accurately and appropriately what is needed. Pricing will be unique and available after call has concluded.

Additional Services Offered:

1. 1042 & 1042-S filings is available and requires a separate scoping call and separate pricing.

RESPONSIBILITIES

Work is to be conducted remotely from Armanino offices or other off-site locations. Armanino will act as a consultant but will not serve as your "authorized representative" or "Agent" for any interactions or communications with your vendors, Internal Revenue Service, or other third parties.

Armanino is not responsible for, and will not verify, the information you provide under this Agreement. We will assume all information provided by you is accurate and will not be responsible for any material misstatements.

A successful working relationship requires a significant commitment on our part, as well as yours. You are responsible to be available during our ongoing work with you, provide timely responses to questions and calls for decisions, and devote the resources necessary to achieve the objectives of the engagement. If the information you provide is not submitted in a timely manner or is incomplete or unusable, we reserve the right to charge additional expenses for services required to correct the problem and/or update your accounting records upon receipt of past-due information. If this occurs, we will contact you to discuss the matter and the anticipated delay in performing our Services.

You understand and acknowledge that we will not provide you with any investment or legal advice in connection with the Services.

You acknowledge and agree that your management has the following overall responsibilities that are fundamental to our undertaking all Services:

1. The prevention and detection of fraud
2. To ensure your compliance with the laws and regulations applicable to you
3. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us related to the Services
4. To provide us with unrestricted access to persons within Client with whom we determine it necessary to communicate
5. The safekeeping of all of your business assets

EXHIBIT B

Entity Name	Number of Forms	Basic or Enhanced	Price From Table

Total Price of All Entities: _____