



Bottom Line Accounting Virtual Currency Engagement Letter 2021

We will perform the following services in connection with your virtual currency transactions:

1. Prepare the tax return using tax guidance issued by the IRS.
2. Utilize general tax principles 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. Tax laws that apply to virtual currency are subject to change and/or interpretation. Bottom Line Accounting assumes no liability for tax, penalties or interest that occur as a result of withheld information, changes to, or clarification of, virtual currency taxation.

You also understand that you are responsible for providing correct information with regard to your virtual currency income, fair market values, sale information, basis documentation, and any other information required to correctly prepare your tax return.

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

Be aware that communications with us regarding your tax returns are not privileged. If we are asked by the IRS to disclose any information regarding your taxes, we are required by law to do so.

Please check which of the following apply to you, or your spouse:

- Earned virtual currency through mining or by working for others
- Purchased goods or services with virtual currency
- Received forked/airdropped currency/tokens
- Received virtual currency as a gift, inheritance, interest or in some other manner
- Purchased assets in an Initial Coin/Exchange/Token Offering
- Held virtual currency on a foreign exchange
- Sold or Traded virtual currency
- Donated virtual currency

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

Taxpayer Signature

Spouse Signature (if joint return)

Taxpayer Printed Name

Spouse Printed Name

Date

Date