

VERIFICATION ENGAGEMENT LETTER

# 2026 Extension Season Pass — Pre-Sign-Off Structural Diagnostic

| SERVICE PROVIDER   | CLIENT   |
|--|--|
| Sifa Tech LLC (FinanceOCR)<br>1001 Wilshire Blvd<br>Los Angeles, CA 90017<br>emmanuel@financeocr.com<br>(916) 477-8427 | _____<br>Firm name<br><br>_____<br>Primary contact<br><br>_____<br>Email · Phone |

| ENGAGEMENT TERM  | FEE   | ASSURANCE   | EFFECTIVE DATE  |
|--|---|---|---|
| 2026 Extension Season<br>Through Oct 31, 2026<br>No auto-renewal | \$15,000 USD flat fee<br>No per-scan caps<br>No volume limits | 30-day workpaper<br>assurance included<br>Full refund if not usable | Upon execution<br>& payment receipt<br>Immediate activation |

**PURPOSE**

This engagement letter confirms the terms under which Sifa Tech LLC (operating as FinanceOCR) will provide structural integrity verification services to the Client identified above during the 2026 Fall Extension Season. This is a professional services engagement — not a software license. FinanceOCR delivers workpaper-ready diagnostic outputs; Client retains full professional judgment over all findings.

## 01 Scope of Services

FinanceOCR provides pre-sign-off structural validation of tax export files. The diagnostic answers one core question: **can the apportionment factor be proven from the exported components?** This check does not determine whether the factor is correct — it determines whether the factor can be proven from the export. Those are different questions, and standard review only answers the first one.

### **Per-scan deliverables — generated on every diagnostic run:**

- ◆ 17-point structural diagnostic (CF-01 through CF-17) on SALT apportionment schedules, multi-entity rollups, and provision exports from CCH Axcess, GoSystem RS, ONESOURCE, and Corptax
- ◆ Export Exception Summary (PDF) — Structural Reliability Score, CF-15 re-derivation result, finding-level detail with cause classification, SHA-256 provenance hash, preparer attestation block
- ◆ Data Consistency Scorecard (PDF) — 4-dimension breakdown (Structural, Calculation, Jurisdiction, Compliance), Diagnostic ID, SHA-256
- ◆ Pre-Sign-Off Structural Validation Control (PDF) — 17-check roster with PASS/CONVENTION results; for E&O; insurers and risk committees
- ◆ Corrected Workpaper Reference (Excel) — CF-15 re-derivation tab, exception log; structural repairs applied, numeric values never modified
- ◆ Validation Workpaper Note (TXT) — copy-paste ready for CaseWare, SharePoint, CCH binder, or equivalent systems
- ◆ Data Processing Log (PDF) — SHA-256 provenance hash, processing steps, deletion schedule, chain-of-custody record

### **2026 Extension Season Pass — through October 31, 2026:**

- ◆ Unlimited diagnostic scans across all four supported platforms through June 15th, September 15th, and October 15th deadline windows
- ◆ Immediate production deployment — active within minutes of execution, designed to inject automated quality control directly into live review cycles without altering existing workpaper timelines
- ◆ Master Export Integrity Summary at season close — portfolio-level findings aggregated across all files diagnosed during the term, formatted for risk committee review
- ◆ Standard business hours support with priority response during active filing deadline windows

**What this engagement does not include:** No tax advice, nexus determinations, filing positions, or professional conclusions. CF-15 cause codes are diagnostic classifications requiring human verification at source — not determinations of preparer error or tax position. Professional judgment on all findings remains with Client.

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## 02 Term & Fee

**Engagement term:** 2026 Fall Extension Season — active from date of signature through October 31, 2026. Coverage activates immediately upon execution and payment receipt. No auto-renewal — engagement terminates automatically on October 31, 2026, preserving all historical local artifacts generated during the season.

**Engagement fee:** \$15,000 USD flat fee. Partner-level production pass covering one (1) tax partner and their direct client service team. No per-file, per-scan, or volume-based usage caps during the active deadline windows. Contact onboarding if your team is larger.

**Operational ROI:** At standard partner billing rates, the engagement pays for itself on the first multi-entity QSSS sign inversion or rollop gap surfaced and documented before sign-off. Formatted to seamlessly absorb into active project budgets.

**Practice-level and firm-wide licenses** available separately for firms deploying across multiple practice groups. Contact [emmanuel@financeocr.com](mailto:emmanuel@financeocr.com) to discuss.

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## 03 Payment

Payment is due upon execution. Engagement activates upon payment receipt. Three methods accepted:

- ◆ **Card or ACH (Stripe):** Immediate activation — account provisioned within minutes
  - ◆ **Net 30 Invoice:** Activation upon invoice receipt. For firms with AP or procurement requirements. Invoice to [billing@financeocr.com](mailto:billing@financeocr.com).
  - ◆ **Wire transfer or check:** Contact [emmanuel@financeocr.com](mailto:emmanuel@financeocr.com) to arrange. Activation upon funds receipt.
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## 04 Data Handling & Security

All diagnostic processing occurs client-side in the reviewer's browser. No file content is transmitted to FinanceOCR infrastructure at any point. **Every architectural claim below is independently verifiable by Client's IT team using standard browser developer tools — no trust required.**

- ◆ **In-browser processing:** No disk writes, no server storage, no file transmission
- ◆ **PII detection:** SSN, EIN, credit card, and bank account patterns detected and rejected at ingestion before any processing begins
- ◆ **SHA-256 provenance:** Hash computed locally for every file, embedded in all artifacts. Independently verifiable via PowerShell Get-FileHash
- ◆ **Client-side outputs:** All artifacts generated in-browser and downloaded directly — not fetched from FinanceOCR servers
- ◆ **Four independent verification methods:** Network tab (no outbound POST) · Application tab (no browser storage writes) · Sources tab (client-side WASM) · Download mechanism (blob: URL, not server GET)

Technical Architecture Memo available at [financeocr.com/it-security.pdf](https://financeocr.com/it-security.pdf) for InfoSec review prior to engagement. Typically clears InfoSec review in under 24 hours.

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## 05 Insurance & NDA

**Professional Liability (E&O):** \$2,000,000 per occurrence and aggregate. Policy No. N9PL487773. Issued by Berkshire Hathaway Direct Insurance Company (biBERK). Policy period: 01/29/2026 – 01/29/2027. Certificate of Insurance provided at engagement start; Client named as certificate holder upon request.

**Cyber Liability:** \$1,000,000 aggregate. Included under the same policy. Client may be named as additional insured upon request.

**One-Way Non-Disclosure Agreement** covering the engagement period is included in the engagement packet. Confidentiality obligations run solely from FinanceOCR to Client. Obligations survive termination for five (5) years from date of last use.

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## 06 30-Day Workpaper Assurance

Within the first 30 days, Client's team runs the diagnostic on 3–5 export files from active extension workpapers. Two outcomes — both documented:

- ◆ **Findings surfaced:** Export Exception Summaries document what was found, cause code, and estimated resolution time before sign-off. Documentation is the deliverable.
- ◆ **Files are clean:** Export Exception Summaries document that structural validation was performed — the audit trail that did not exist before. Documentation is still the deliverable.

**Assurance condition:** If the diagnostic output is not something Client's team would attach to an engagement workpaper before sign-off — for any reason — the engagement terminates with a full refund. Written notice to emmanuel@financeocr.com is sufficient. No questions asked.

This assurance allows Client's team to begin diagnostic work on live extension workpapers immediately while internal stakeholders complete any procurement reviews on their own timeline.

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## 07 Termination & Exit

Either party may terminate with written notice. Upon termination:

- ◆ Client retains all diagnostic outputs already generated — Export Exception Summaries, Scorecards, Workpaper Notes, and all workpaper artifacts
  - ◆ Retained SHA-256 provenance hashes (not file content) deleted within 30 days; written confirmation provided
  - ◆ If terminated under 30-day workpaper assurance: full refund within 10 business days
  - ◆ If terminated mid-season after the 30-day assurance window: no refund of remaining term unless otherwise agreed in writing
  - ◆ Engagement terminates automatically on October 31, 2026 — all locally generated artifacts are preserved; no action required from Client
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## 08 Liability

Total liability under this engagement is limited to the engagement fee paid (\$15,000), except for claims covered by applicable insurance policies described in Section 05. FinanceOCR is not liable for indirect, incidental, consequential, or punitive damages.

The diagnostic identifies structural data consistency conditions only. Cause codes are diagnostic classifications requiring human verification at source — not determinations of preparer responsibility or tax position. Professional judgment on all findings remains with Client.

**EXECUTION**

By signing below, the parties agree to the terms of this Verification Engagement Letter.

| SERVICE PROVIDER (Pre-Signed)   | CLIENT (Signature Required)  |
|---|--|
| <p><i>/s/ Emmanuel Kyumba</i></p> <p><b><i>Emmanuel Kyumba</i></b><br/><b><i>Founder &amp; CEO, Sifa Tech LLC (FinanceOCR)</i></b><br/><b><i>Date: May 2026</i></b></p> | <p>Signature: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Firm: _____</p> <p>Date: _____</p> |

Structural screening only — not tax advice, nexus determinations, or filing recommendations. CF-15 cause codes are diagnostic classifications requiring human verification at source — not determinations of preparer error or tax position. Professional judgment remains with Client on all findings. FinanceOCR (Sifa Tech LLC) · financeocr.com · emmanuel@financeocr.com · (916) 477-8427