

**MASTER SERVICES AGREEMENT STATEMENT OF WORK
BUSINESS ENTITY TAX RETURNS - PERPETUAL**

March 11, 2024

This Statement of Work ("SOW") is issued pursuant to the Master Services Agreement (the "MSA" or "Agreement") between you and Moss Adams. This SOW incorporates all terms and conditions of the Agreement as if fully set forth herein. Any term not otherwise defined shall have the meaning specified in the Agreement.

Scope of Services:

We will prepare the following tax return(s) for the year ending June 30, 2024 and for each year thereafter unless (a) you fail to provide us with the information necessary to prepare a complete and timely tax return, or (b) either party terminates this SOW or the MSA.

Client Name	Federal or State Form
Across the Bridge Foundation dba Downtown College Preparatory	Federal Form 990 California Form 199 California Form RRF-1
Downtown College Preparatory Foundation	Federal Form 990 California Form 199 California Form RRF-1
DCP Facilities I LLC	California Form 199
DCP Facilities II LLC	California Form 199

Moss Adams is responsible for preparing only the return(s) listed above unless we both agree in writing to add or remove specified state or other tax returns. The additional returns may include state or other tax returns for consolidated subsidiaries or entities that are disregarded for federal tax purposes, but require separate state filings (e.g., Single Member Limited Liability Company) (collectively, "State Filing Entities"). Rules regarding state or other tax return filing requirements are complex and change year-over-year. You are responsible for notifying us of any changes to taxable presence (e.g., an employee, tangible property, or rented property within a jurisdiction). We recommend each year that you engage in an annual nexus study to confirm that you are filing in all required states and local jurisdictions. Overall advice and nexus studies on state or other tax return filing requirements are outside the scope of this SOW. If you would like us to perform a nexus review, the services would be covered under a separate SOW. In the event we agree to prepare additional state or other tax returns not listed above, the terms and conditions of the MSA and this SOW shall apply to such State Filing Entities and the additional Services.

Moss Adams is also responsible for preparing extensions for the return(s) we prepare. At your request, we will prepare related tax estimated payments.

At your request, we will amend any tax return prepared under this SOW subsequent to its filing with the respective tax authority or prepare a related carryback claim for tax refund. Our preparation of such amended return or carryback claim will be subject to the terms and conditions of this SOW. We will issue a separate SOW if you want us to prepare tax returns not identified above.

Limitations:

Any Tax Advice we provide will be based upon the law, regulations, cases, rulings and other tax authority in effect at that time and may be rendered invalid if there are subsequent changes. We do not have responsibility to advise you of those changes. Our Tax Advice may be challenged and audited by the IRS or other tax

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agencies. Tax Advice is not considered a representation, warranty, or guarantee that the IRS, other tax agencies, or the courts will agree with our Tax Advice.

We will not audit or otherwise verify the data you submit, or that is submitted on your behalf, although we may ask you to clarify some of the information. We do not contemplate rendering extensive accounting and bookkeeping to prepare the income or information tax return(s). If such additional accounting or bookkeeping is needed in order to complete the preparation of the tax return(s), we will discuss with you the extent of such Services that should be performed. The cost for these Services will be billed separately.

Your return(s) are subject to examination by the taxing authorities. In the event of an audit, the taxing authority may request you to produce documents, records, or other evidence to substantiate the items shown on the tax return. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our charge for preparation of your return(s). If you would like us to perform such services, they would be covered under a separate SOW.

In addition, if you have foreign bank accounts, investment accounts, partnerships or similar assets, or if you have signature or similar authority over these types of accounts or investments (whether owned by you or by others), you may have to file a FinCEN Form 114, *Report of Foreign Bank and Financial Accounts*. Our Services in this SOW do not include the preparation of any Forms 114. If you would like us to prepare any Form 114, we will provide a separate SOW covering such services.

Our Services in this SOW do not include assisting you with any requirements you may have related to the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting. You have sole responsibility for your compliance with the CTA, if applicable, 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.

Management Responsibilities:

We are required to remain independent with respect to our attest clients, including those situations where we also provide nonattest services such as those identified in the preceding paragraphs. As a result, you must accept the responsibilities set forth below related to this SOW:

- Assume all management responsibilities.
- Oversee the service, by designating an individual, preferably within senior management who possesses skill, knowledge, and/or experience to oversee our nonattest services. The individual is not required to possess the expertise to perform or reperform the services.
- Evaluate the adequacy and results of the nonattest services performed.
- Accept responsibility for the results of the nonattest services performed.

It is our understanding that the Client will designate an appropriate person to oversee the nonattest services and that in the opinion of the Client this person will be qualified to oversee our nonattest services as outlined above. If any issues or concerns in this area arise during the course of our Services, we will discuss them with you prior to continuing with the Services.

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Disclosure of Reportable Transactions:

You agree to disclose to Moss Adams your participation in any “reportable transaction,” including a “listed transaction” or “transaction of interest,” as defined in Internal Revenue Code Section 6011, Treasury Reg. §1.6011-4 and other related IRS Rulings/Notices. You acknowledge that failure to adequately disclose involvement in any reportable transaction on a federal tax return will result in substantial penalties. Many states may also have reportable transactions in addition to those defined by the IRS. You agree to disclose to Moss Adams your participation in any reportable transaction as defined by the states in which you conduct business. You agree that Moss Adams has no responsibility for your penalties for failure to disclose reportable transactions.

Our Services under this SOW will not include an analysis or review of whether or not you have reportable transactions that require disclosure. If you would like us to perform such services, they would be covered under a separate SOW.

Disclosure Consent:

In order to effectively provide our Services to you, we may need to communicate tax return information to the parties identified herein. You consent to Moss Adams’ participation in discussions and the disclosure of your tax return information to your agents, representatives, administrators or professional advisors (including attorneys, financial, accountants and other professional advisors), their respective officers, directors, or employees, and other parties as you may direct. This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States. If you wish to request a more limited disclosure of tax information, please inform Moss Adams in writing. Your consent will remain in effect during the time in which you retain Moss Adams to provide services. You may terminate this consent at any time by providing written notice to Moss Adams.

Charges for Services:

The charges for our Services are based on several factors, including the time required by the individuals providing the Services, but ultimately are determined by our good faith judgment as to the value of the Services. Thus, the charges may be more or less than the time spent in providing the Services at the normal hourly rates of those performing the work.

In addition, we will charge you for expenses. Our invoices will include a flat expense charge, calculated at 5% of charges, to cover technology expenses, processing charges, any applicable sales and gross receipts tax, and indirect expenses based on out-of-pocket expenditures. Any travel expenses and other direct out-of-pocket expenditures will be charged separately and are not included in the 5% charge.

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This SOW is effective as of the date set forth above.

ACCEPTED AND AGREED:

The undersigned hereby executes this SOW on behalf of each Client identified above and all State Filing Entities with full authority to do so.

Signature: _____

Print Name: _____

Officer Title – Across the Bridge Foundation dba Downtown College Preparatory: _____

Officer Title – Downtown College Preparatory Foundation: _____

Officer Title – DCP Facilities I LLC: _____

Officer Title – DCP Facilities II LLC: _____

MOSS ADAMS LLP

Signature: Qi Wen Liang

Print Name: Qi Wen Liang

Title: Tax Senior Manager