

For stand-alone tax preparation services, including seasonal storefronts, franchise offices, kiosks, and mobile or virtual preparers. Complete with CWCO-SUP-CORE, ACORD 125, and CWCO-SUP-CYBER. Firms combining bookkeeping with tax work use CWCO-SUP-TAXPREP; CPA firms use CWCO-SUP-ACCOUNTING.

1 APPLICANT / BUSINESS INFORMATION

LEGAL BUSINESS NAME	DBA	FEIN	YEARS IN BUSINESS
BUSINESS ADDRESS	CITY / STATE / ZIP	WEBSITE	

Entity type:
☐ Sole proprietor ☐ Partnership ☐ LLC ☐ Corporation

PRIMARY CONTACT / TITLE	PHONE	EMAIL
EFIN(S)	FRANCHISE BRAND (IF ANY)	OFFICES / KIOSKS (COUNT)

2 OPERATIONS

RETURNS FILED LAST SEASON	PREPARERS AT PEAK (COUNT)	SEASONAL PREPARERS (%)	CREDENTIALLED (CPA / EA / AFSP) (%)
RETURNS CLAIMING EIC / CTC / AOTC (%)	CLIENTS USING REFUND PRODUCTS (%)	ANNUAL REVENUE (\$)	

Services (check all that apply):
☐ Individual returns ☐ Self-employed / Schedule C ☐ Business returns ☐ Refund transfers ☐ Refund advances
☐ ITIN applications (CAA) ☐ Virtual / drop-off ☐ IRS notice help

2-1 Are preparers paid per return or by commission? ☐ Yes ☐ No
 IF YES, EXPLAIN

2-2 Are any offices operated by sub-franchisees or licensees under the applicant's EFIN? ☐ Yes ☐ No
 IF YES, EXPLAIN

3 EXPOSURE & RISK QUESTIONS — DUE DILIGENCE, EFIN & SEASONAL PREPARERS

The 2026 due-diligence penalty is \$650 per failure for each of four credits or statuses on a return — up to \$2,600 per return — and repeat problems can lead to EFIN suspension or a court order barring the business from preparing returns.

3-1 Does every preparer have a PTIN and sign every return they prepare? ☐ Yes ☐ No
 IF NO, EXPLAIN

3-2 Is Form 8867 completed with documented client interviews for every return that requires it? ☐ Yes ☐ No
 IF NO, EXPLAIN

3-3 Are due-diligence records kept for at least 3 years? ☐ Yes ☐ No
 IF NO, EXPLAIN

3-4 Are credit returns reviewed by a second, experienced preparer before filing? ☐ Yes ☐ No
 IF NO, EXPLAIN

3-5 Are seasonal preparers background-checked and trained before the season starts? ☐ Yes ☐ No
 IF NO, EXPLAIN

3-6 Is the software set so returns can't be changed after the client signs? ☐ Yes ☐ No
 IF NO, EXPLAIN

3-7 Are rejected and amended returns reviewed by a manager for patterns? ☐ Yes ☐ No
 IF NO, EXPLAIN

3-8 Has the business or a preparer received an IRS due-diligence visit, penalty, or injunction? ☐ Yes ☐ No
IF YES, EXPLAIN

4 DATA SECURITY, REFUND PRODUCTS & CLIENT FUNDS

4-1 Is there a written information security plan as the FTC Safeguards Rule requires? ☐ Yes ☐ No
IF NO, EXPLAIN

4-2 Is multi-factor authentication on for tax software, e-Services, and email accounts? ☐ Yes ☐ No
IF NO, EXPLAIN

4-3 Is the EFIN application checked each season, with filed-return counts compared with IRS records? ☐ Yes ☐ No
IF NO, EXPLAIN

4-4 Are new clients' identities verified before their returns are filed? ☐ Yes ☐ No
IF NO, EXPLAIN

4-5 Are refund-product fees and terms disclosed in writing before the client signs? ☐ Yes ☐ No
IF NO, EXPLAIN

4-6 Are refunds paid only to the client's own account or check, never to the business? ☐ Yes ☐ No
IF NO, EXPLAIN

4-7 Has the business had a data theft, stolen EFIN, or fraudulent returns filed in its name? ☐ Yes ☐ No
IF YES, EXPLAIN

5 COVERAGE & LOSS HISTORY

Attach currently valued loss runs for the last 5 years.

TAX PREPARER E&O LIMIT (\$)	CYBER LIMIT (\$)	CRIME / FIDELITY LIMIT (\$)	CURRENT CARRIER / PREMIUM

5-1 Does the E&O policy cover client penalties and interest caused by preparer error? ☐ Yes ☐ No
IF NO, EXPLAIN

5-2 Has a client claim or complaint been made in the past 5 years? ☐ Yes ☐ No
IF YES, EXPLAIN

5-3 Has coverage been declined, cancelled, or non-renewed in the past 3 years? ☐ Yes ☐ No
IF YES, EXPLAIN

6 SIGNATURE & FRAUD WARNING

The undersigned declares that the statements and answers given in this supplemental are true, complete and correct to the best of their knowledge, and that no material fact has been withheld or misstated. The applicant agrees that this supplemental, together with all ACORD applications and attachments, forms the basis of any submission to insurers and may be relied upon by them. Signing this supplemental does not bind coverage. This supplemental is an intake document prepared by Cory Washington & Co. LLC to support carrier submission; it does not itself provide coverage.

FRAUD NOTICE: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance containing any materially false information, or conceals for the purpose of misleading information concerning any fact material thereto, may be committing a fraudulent insurance act, which is a crime and may subject such person to criminal and civil penalties. State-specific fraud warnings appear on the insurer's application.

APPLICANT / AUTHORIZED SIGNATURE (TYPE FULL NAME)	TITLE	DATE
PRODUCER — CORY WASHINGTON & CO. LLC	PRODUCER SIGNATURE (TYPE FULL NAME)	DATE