



DIMIRAK/Insurance Consultants Since 1981

August 30, 2026

Steve M. Windham  
PO Box 403  
Elmira, CA 95625

Hello Steve M. Windham,

Thank you for purchasing your CA Tax Preparer bond through Dimirak Financial Corp.

**Please follow these simple steps to complete your registration with CTEC:**

- California law requires anyone who prepares (or assists with) tax returns for a fee, and is not an attorney, certified public accountant (CPA) or enrolled agent (EA), to register as a tax preparer with CTEC.
- All CTEC Registered Tax Preparers (CRTP) must complete 60-hours of qualifying tax education from a CTEC Approved Provider (45 hours federal and 15 hours state).
- Obtain a Preparer Tax Identification Number (PTIN) from the IRS.
- Register with CTEC within 18 months from the completion date on the certificate of completion at: <https://www.ctec.org/Preparer/Logon>

**To renew your registration with CTEC:**

- Complete 20-hours of continuing tax education each year (10 hours federal tax law, 3 hours federal tax update, 2 hours of Ethics and 5 hours for State).
- Maintain a valid Preparer Tax Identification Number (PTIN) from the IRS.
- Maintain a \$5,000 tax preparer bond.
- Renew the registration (for a renewal fee of \$33) by October 31st of each year at: <https://www.ctec.org/Preparer/Logon>

If you need to contact CTEC:

P.O. Box 2890  
Sacramento, CA 95812-2890  
(877)850-2832 Office  
(877)851-2832 Fax  
[info@ctec.org](mailto:info@ctec.org)

OFFICE HOURS: Monday-Friday 9:00 am - 5:00 pm  
Closed on federal and state holidays

Thank you for choosing

Dimirak Insurance Consultants  
1-(760) 806-8200 Office 1-(760) 724-7100 Fax  
[www.Dimirak.com](http://www.Dimirak.com) CA 0660668

MBS0130761  
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P.O. BOX 3967 PEORIA, IL 61612-3967  
P: (800)645-2402 E: surety.west@rlicorp.com  
RLISURETY.COM

## SURETY BOND OF TAX PREPARER TO THE PEOPLE OF THE STATE OF CALIFORNIA

Bond No MBS0130761 Effective Date August 30, 2026 Premium is \$ 35.00 for a term of 2 year(s)

### KNOW ALL MEN BY THESE PRESENTS

That we Steve M. Windham, as Principal and RLI Insurance Company a corporation created, organized and existing under and by virtue of the laws of the State of Illinois, as Surety, are held and firmly bound unto the people of the State of California, for the use and benefit of interested persons, in the total aggregate amount of Five Thousand and 00/100 Dollars (\$ 5,000.00) lawful money of the United States of America, for which payment well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

The condition of the above obligation is such that:

(1) WHEREAS, the above named Principal is engaged in business as a Tax Preparer, as defined by this Section 22251 of the Business and Profession Code, and is required by the Provisions of Section 22250 of the Business and Professions Code to furnish a bond in the sum above named, conditioned as herein set forth.

(2) NOW THEREFORE, if said Principal shall comply with the provisions of the Division 8, Chapter 14 of the Business and Professions code and all supplementary acts as specified therein, now and hereafter enacted, and if said Principal shall, while acting as a Tax Preparer, cause no damages to any person by reason of misstatement, misrepresentation, fraud, deceit, or any unlawful acts or omissions of Principal or its associates or employees while acting in the scope of their employment or association as Tax Preparers, this obligation shall then and in that event be void; otherwise it shall remain in full force and effect for the period hereinafter set forth.

This bond is also subject to the following conditions:

1. That any person who sustains damages covered by this bond may, in addition to any other remedy that he may have, bring an action in his own name upon this bond for recovery of such damages.

2. That the total aggregate liability of the Surety or Sureties herein shall be limited to the payment of Five Thousand and 00/100 Dollars (\$ 5,000.00).

3. That the Surety or Sureties may cancel this bond and be relieved of further liability hereunder by delivering 30 days written notice to the Principal at his address last known to the Surety and to Chief of the Division of Consumer Services, Department of Consumer Affairs of the State of California, however, such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of said 30-day period.

4. That said bond shall remain in full force and effect during the validated registration period for which it is issued and for any renewal thereof, or until said bond is, subject to the provisions of paragraph 3 hereof, cancelled by said Surety.

IN WITNESS WHEREOF, The seal and signature of said Principal is hereto affixed, and the corporate seal and the name of said Surety is hereto affixed and attested by its duly authorized officers at Broadview Heights, Ohio, this 30th day of August, 2026.

Steve M. Windham  
Principal (print name)

\_\_\_\_\_  
Principal's Signature

PO Box 403  
Elmira, CA 95625  
Principal Address

(707)635-3325  
Principal Phone Number (Business)

RLI Insurance Company  
Surety

Eric Raudins  
Sr. Vice President



Dimirak Financial  
Agent

PO Box 2047  
Vista, CA 92085  
Agent's Address

(760)806-8200  
Agent's Phone Number

# POWER OF ATTORNEY

## RLI Insurance Company

9025 N. Lindbergh Dr. Peoria, IL 61615  
Phone: 800-645-2402

**Know All Men by These Presents:**

Bond No. MBS0130761

That this Power of Attorney is not valid or in effect unless attached to the bond which it authorizes executed, but may be detached by the approving officer if desired.

That the RLI Insurance Company, a corporation organized and existing under the laws of the State of Illinois, and authorized and licensed to do business in all states and the District of Columbia does hereby make, constitute and appoint: Eric Raudins in the City of Broadview Heights, State of Ohio, as its true and lawful Agent and Sr. Vice President, with full power and authority hereby conferred upon him/her to sign, execute, acknowledge and deliver for and on its behalf as Surety, for the following described bond.

**Principal:** Steve M. Windham  
**Obligee:** CTEC  
**Type Bond:** Tax Preparer  
**Bond Amount:** \$ 5,000.00  
**Effective Date:** August 30, 2026

The acknowledgement and execution of such bond by the said Attorney in Fact shall be as binding upon the Company as if such bond had been executed and acknowledged by the regularly elected officers of the Company.

The RLI Insurance Company further certifies that the following is a true and exact copy of a Resolution adopted by the Board of Directors of RLI Insurance Company, and now in force to-wit:

"All bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or Agents who shall have authority to issue bonds, policies or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile."

IN WITNESS WHEREOF, the RLI Insurance Company has caused these presents to be executed by its Sr. Vice President with its corporate seal affixed this 30th day of August, 2026.



**RLI Insurance Company**

By: Eric Raudins Sr. Vice President

State of Ohio }  
County of Cuyahoga } SS

On this 30th day of August, 2026, before me, a Notary Public, personally appeared Eric Raudins, who being by me duly sworn, acknowledged that he signed the above Power of Attorney as the aforesaid officer of the RLI Insurance Company, and acknowledged said instrument to be the voluntary act and deed of said corporation.

By: Jill A. Scott Notary Public



JILL A. SCOTT  
Notary Public, State of Ohio  
My Commission Expires:  
September 22, 2030

### CERTIFICATE

I, the undersigned officer of RLI Insurance Company do hereby certify that the attached Power of Attorney is in full force and effect and is irrevocable; and furthermore, that the Resolution of the Company as set forth in the Power of Attorney, is now in force. In testimony whereof, I have hereunto set my hand and the seal of the RLI Insurance Company this 30th day of August, 2026.

**RLI Insurance Company**

By: Christina Dean Corporate Secretary

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P.O. BOX 3967 PEORIA, IL 61612-3967  
P: (800)645-2402 E: surety.west@rlicorp.com  
RLISURETY.COM

# ACKNOWLEDGEMENT OF SURETY

**RLI Insurance Company**

Bond No. MBS0130761

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF Ohio  
COUNTY OF Cuyahoga } ss.

On this August 30, 2026 before me, Jill A. Scott, Notary Public,  
Date Here Insert Name and Title of the Officer  
personally appeared Eric Raudins, who proved to me on the basis of satisfactory evidence to  
Name(s) of Signer(s)  
be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed this instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

My Commission Expires:

9/22/2030

Jill A. Scott  
Jill A. Scott Notary Public



JILL A. SCOTT  
Notary Public, State of Ohio  
My Commission Expires:  
September 22, 2030