

Client Agreement

Thank you for selecting Fox & Associates for your tax services. This letter confirms the nature and extent of the services we will provide.

As your tax professionals, we will prepare your 2025 Federal and all State income tax returns you request using the information you provide to us. You agree to furnish all the information that is necessary for the preparation of the returns and that the information is accurate and complete to the best of your knowledge. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit.

It is your responsibility to retain records for possible future use, including possible examination by taxing authorities. If you are claiming a deduction for unreimbursed auto, travel, or meals or entertainment expenses, you need to have written records to substantiate these deductions. If you are taking deductions for contributions to charities, you need to have receipts from the charities.

We may use our judgement in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, we will apply the more-likely-than-not reliance standard to resolve such issues. You agree to honor our decisions regarding the need to make protective disclosures in your returns.

In the event of a tax examination, we will be available upon request to represent you. Such additional services are not included in my fee for preparation of the return.

Our fee for the preparation of your returns will be based on the amount of time and complexity of your work. The fee to prepare your return does not include any future work that may be required such as responding to tax agency letters, or amending return. All invoices are due and payable upon presentation. Any and all costs of fee collection will be added to the final amount to be collected.

If our firm does not receive this letter from you, in fully executed form, but receives from you a completed copy of the enclosed Organizer and/or supporting documentation requested, then such receipt by this office shall be deemed to evidence your acceptance of all the terms set forth above.

We (I) have read and agree to the terms of this client agreement.

DATED

DATED