

## INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

Dear Client,

We are pleased that you have chosen Eshel, Aminov & Partners LLP as your accounting firm and appreciate the opportunity to provide you our services. This letter is to confirm our understanding of the terms of our engagement and the nature and scope of the services that we will provide you.

We will prepare your 2025 federal and all state income tax returns you request using information you provide to us. We may ask for clarification of some items or that you may furnish us with additional information and documentation, but we will not audit or otherwise verify the information and data you submit, including, but not limited to, your deductions and exemptions. Our work will not include any procedures to discover misstatements or other irregularities. We will perform only accounting or analysis work that is necessary for preparation of your income tax returns. We will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters and is limited to the professional services outlined in this engagement letter.

We have enclosed fillable forms and questionnaire to help you compile and document the information required to prepare your tax returns. You shall complete these forms with accurate and complete information and include income from all sources, including those outside the USA. Completing these forms will help you avoid overlooking important information and assist in the efficient preparation of your tax return.

It is your responsibility to provide all information required for the preparation of complete and accurate tax returns. You should keep all tax materials, including income documents, proof of payments, canceled checks and other relevant data and documentation that support your reported income and deductions. These documents may be necessary to prove accuracy and completeness of the tax returns to a taxing authority. *You are responsible for the tax returns so you should review them carefully and verify their accuracy before you sign them.* We rely upon the accuracy and completeness of both the information you provide in the annual forms and additional supporting documents in rendering professional services to you. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges by federal, state, and local tax authorities. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by the tax authorities. You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax

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returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants and U.S. Treasury Department Circular 230. It is our duty to perform services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement. We will use our judgment 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 tax returns.

As noted above, accuracy and completeness of your reporting is very important, as penalties and interest can be imposed on you for failing to disclose participation in "reportable transactions," that is, certain arrangement the IRS has identified as potentially abusive. We request that all such transactions be properly disclosed, specifically those involving Foreign Banks and Financial Accounts reporting. The law also imposes penalties when taxpayers understate their tax liability. If you have questions about reportable transactions, FBAR reporting or concerns about such penalties, please discuss these questions and concerns with us as soon as possible.

You have final responsibility for your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness. You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically. In the event that you do not wish to have your tax returns filed electronically, please contact our firm. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, we will confirm this representation in a separate engagement letter. In addition, we will not respond to any request from any third parties for verification of any information reported on your tax returns. We do not communicate with third parties or provide them with copies of tax returns.

In connection with this engagement, we may communicate with you via electronic means such as email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed

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and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of our work. We provide access to a client communication application to allow you to transmit data in a safe and secure portal. We encourage our clients to use this as the best means of communication.

During the course of our engagement you may need additional related services not offered or provided by us but rather by firms and professionals we value and recommend and we may refer you to them. In some instances, we may receive referral fees from those firms and professionals, only when permitted by law and in accordance with the Code of Professional Conduct of New York State Society of Certified Public Accountants.

We will retain copies of records you provide to us along with our working papers for a period of seven years. After seven years, our working papers and all records and engagement files will be destroyed. You should keep your original records in secure storage.

Our services will conclude upon the earlier of: (i) the filing and acceptance of your 2025 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities; (ii) written notification by either party that the engagement is terminated; or (iii) one year from the execution date of this Agreement.

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines. To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing.

Our professional fee for preparation of your tax returns is assessed annually for each return prepared. Our fees may increase based on the complexity and the amount of time required to complete your tax return at our standard billing rates plus out-of-pocket expenses.

*As Paid Preparers, we are requiring a payment for all tax return preparation services' invoices prior to filing. An invoice will be issued at the time of tax return delivery and is due upon receipt (should be paid prior to filing). The default payments method will be set up as the same bank account associated with the tax return unless an alternative ACH/Bank account is provided by you. If you prefer to pay via*

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*credit card, a 3% convenience fee will be added to the invoice fee and the credit card should be provided along with the signature forms for the tax return.*

To affirm that this letter correctly sets forth your understanding of the arrangements for our professional services and the terms of our engagement, please approve this engagement letter by signing in the space indicated below.

We appreciate the opportunity to be of service to you. Please do not hesitate to call us should you have any questions.

Sincerely,

Eshel, Aminov and Partners, LLP Certified Public Accountants

**(Both spouses must sign for preparation of joint returns)**

Accepted By:

_____	_____	_____
Name (Print)	Signature	Date
_____	_____	_____
Name (Print)	Signature	Date

I approve to charge the engagement letter fees to the bank account on file, which was provided during the tax preparation process.

Client Initial \_\_\_\_\_

Please continue for additional consent form requiring your signature.

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**Consent to foreign disclosure of tax return information**

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security number (SSN). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States that will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. section 7216) to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, federal agencies may not be able to enforce United States laws that protect the privacy of your tax return information against a tax return preparer located outside of the United States to whom the information is disclosed.

The duration of this consent will continue as indicated below, unless Eshel, Aminov & Partners LLP is notified in writing to no longer disclose your tax return information to this recipient:

\_\_\_ Remain effective to the extent Eshel, Aminov & Partners LLP is engaged

\_\_\_ Other: \_\_\_\_\_

If you approve the disclosure of your tax return information, including your SSN(s), to Eshel Aminov and Partners LLP affiliates (Advance Finserv, Confiance Business Solutions, Inc., Ditza Danay) for purposes of assisting in providing tax return preparation services for the duration indicated above.

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Please sign below:

(If married, both spouses must sign the consent)

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484 or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

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