

# PAUL HAGLUND & COMPANY LLC

*YOUR TRUSTED TAX ADVISORS*

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## 1040 Individual Tax Return Engagement Letter

Dear Client: \_\_\_\_\_

1. This letter confirms the services we will provide in the preparation of your return and your responsibilities. It is important that you understand the terms and what you can expect from this work. Please contact us with any questions or clarification of terms.

### Preparer Responsibility:

2. We will prepare your 2025 federal individual income tax return AND, if applicable, resident state from the information you provide to us. We will not audit or verify the information provided us nor use any procedures designed to discover fraud or irregularities. Returns are prepared based on the laws in effect at the time of preparation and we are not responsible for retroactive law changes made by the taxing authorities after the return(s) are completed and delivered. Additional fees will apply for corrected or amended return(s).
3. We will provide you with a digital copy of your completed tax return. If you prefer a paper copy of your return, please notify us at the time of preparation. Your digital copy is stored in a secure portal in which you have 24/7 access. We recommend saving your digital copy to another device. If you choose not to retain our services, access to your portal will be removed no later than October 15<sup>th</sup> of the following year.
4. We will retain a digital copy of your tax return for 7 years after the due date. After this time, these files are deleted and are no longer available.
5. The preparation of this return does not include preparing and filing the FinCen Beneficial Ownership Interest ("BOI") report, if applicable to your LLC business entity.
6. Original documents provided to us will be returned to you at the completion of your return. See #13 for further terms.
7. We will reimburse you for penalty, interest assessed on that penalty, which is a direct result of preparer error. We will not be responsible for any additional tax assessed. Reimbursement shall not exceed the total tax preparation fee paid.

### Taxpayer Responsibility:

8. You will provide us with all your income received in 2025 regardless if it has been reported on a tax form or not.
9. You have maintained the required records related to the support of dependent(s) claimed, expenses deducted, or deductions claimed on your return. This includes the use of logs to support vehicle mileage, receipts documenting meals, and statements related to charitable contributions. You are required to keep your records as long as needed to prove the income and / or deduction(s) claimed on your tax return. If there is a change by the taxing authorities because of taxpayer error, omission, or lack of documentation, we will not be responsible for the additional assessment of tax, penalty, and interest due to the inclusion of unreported income or disallowance of deductions or tax credits. If you have questions as to the type of records required, please ask us for advice in that regard.
10. You will notify us in writing if you require any additional tax return(s) prepared e.g., state, local or property tax. The preparation of this return is not intended to determine if you have an obligation to file with any other state(s) other than the one(s) you requested. Additional fees will apply for additional return(s).
11. Upon delivery of your completed tax return, you will read/follow/understand filing instructions, review your tax return(s) and notify us of any omissions, corrections, misstatements, or questions you have about the instructions or return(s) BEFORE it is filed. Once filed, changes will require an amended return. Additional fees will apply for amended or corrected return(s).
12. You will respond promptly to our inquiries related to the preparation of your return.
13. If you elect to pick up any tax documents from our office (as selected on the Contact Form), you must do so by October 15<sup>th</sup> or notify us with other arrangements (additional fees will be incurred for mailing). Documents not picked by this date will be destroyed.
14. You will provide us with W2, 1099, or 1095-A tax form(s) in which you had either tax withheld or received a tax credit.
15. You will inform us in writing if you receive, sell, exchange, mine, barter or otherwise dispose of digital assets. Failure to disclose can lead to further inquiries by the taxing authorities and penalties. Digital Assets activity may require filing tax returns with other countries. The preparation of this return is not intended to determine if there are any filing obligations in any other country.

16. You will inform us in writing if you or your entity have a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country. This also applies to you if you have direct or indirect control over a foreign or domestic entity with foreign financial accounts. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040 and separately filing Form FinCen 114 by April 15<sup>th</sup> with the US Treasury. In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926) ); and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000.

If you do not provide us with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required income tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign asset(s) or financial interest and we will not file any applicable disclosure forms without separate written authorization.

17. You will notify us if you receive any notice from the taxing authorities (As your preparer, we do not receive any notices directly from the taxing authorities). The preparation of this tax return DOES NOT include responding to notices issued, but we are available to help with inquiry. Additional fees will apply for responding to such notices.
18. If you require additional time to file your return(s) and want us to file an extension, you must notify us in writing. You must include any amount(s) you want to pay with the extension. Otherwise, the requested extension will be filed with NO tax owed. Additional fee(s) will apply for filing extension. See #23 for further terms.
19. Taxpayers filing form Schedule A (Itemized Deductions), mortgage loans and home equity loans are not deductible unless the funds borrowed are used to buy, build, or improve the property borrowed against and it does not exceed the allowable mortgage debt. To comply with these rules, you must provide us with the amount borrowed against your home, date borrowed and the use of the funds. Failure to provide, we must consider it non-deductible.
20. Taxpayers filing form(s) Schedule C (Business) or Schedule F (Farm), acknowledge the fact that when self-employed income is reduced through tax deductions there is a reduction in earned income reported to the Social Security Administration. That will reduce the benefits paid to you. You acknowledge the potential negative effects on future social security benefits paid to you, your spouse, and any dependents.
21. Taxpayers filing form(s) Schedule C (Business), Schedule E (Rental), Schedule F (Farm), Form 4835 (Farm Rental) or Schedule H (Household Employer) are responsible for preparing and filing 1099/1096 for any payments of \$600 or more in the calendar year to (1) individual who provides services as an independent contractor, (2) rent paid or (3) attorney or W2/W3 forms for wages paid to business employees or at-home-worker. Penalties apply for late / not filing. We are available to prepare these forms for an additional fee. The preparation of this return is not intended to determine if employees / independent contractors are correctly classified.
22. Taxpayers who engage in selling goods online, acknowledge that states can require you to register, collect, file, and pay sales tax. Penalties can apply for failure to register and file with the appropriate state(s). The preparation of this return is not intended to determine if your business has an obligation to file sales tax return(s) with any state or local taxing authority.

Other:

23. The due date for your tax return is April 15, 2026. All information needed to complete your tax return(s) must be provided to us by March 25, 2026. If received after that date, we may need to file an extension. An extension extends the due date to October 15, 2026. An extension DOES NOT extend the time to pay any tax owed plus interest and penalties will be assessed for tax not paid by the due date or if the extension is not filed. There will be an additional charge if we need to calculate an amount owed for the extension. If your return is extended, you must provide us with the information needed to complete your tax return by September 15, 2026. To prevent unreasonable delays, it is our firm policy to assess a 15% surcharge of fee without reasonable cause for not providing us the information by the requested date.
24. Our minimum fee to prepare an individual tax return is \$450. Our fee is based on our per form schedule related to complexity and time, your records are well organized and legible, and you promptly respond to our inquiries. New clients to our firm, defined as we have not prepared your return in the prior two years, will incur a setup fee of \$75. Our fee is to be paid upon delivery of your completed tax return. No additional services will be performed until our fee is paid. Additional services requested e.g., responding to a notice from the taxing authorities, audit representation, tax projection, W4 withholding recommendation, calculating tax estimates, or phone/video/office consultation will be billed at our standard billing rate of \$275 per hour. If we need to provide accounting and/or bookkeeping assistance, we will bill at our standard billing rate of \$135 per hour.

25. Privacy laws established by the IRS prohibit us from providing confidential information or copies of your tax return to anyone other than you without your specific, written authorization. If you do receive a request for your tax return from a mortgage lender, financial advisor, colleges, etc., we recommend utilizing the portal to fulfill these requests. This will minimize additional fees.
26. We have procedures and policies in place that meet federal regulations to protect your personal and confidential information from unauthorized access. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We do engage the services of other providers to assist us in the use of technology. These providers also have established procedures and controls designed to protect client information and maintain data security. Please contact us with any questions.
27. We use various methods to communicate with clients e.g., phone, text, and email. You approve in the use of any these different communication methods. You must notify in writing if you want to “opt-out” in using any of the methods to communicate. You acknowledge these methods are not secure. We will not be responsible or liable for interception, unintentional disclosure, or any charges you may be assessed in using any of these methods.
28. By signing below, you acknowledge you have read the terms, understand the terms and accept your responsibilities in the preparation of your return. If any of the part(s) of this agreement are declared invalid or unenforceable, no other parts of this agreement will be affected. This agreement shall remain in effect until terminated by either party in writing.

Taxpayer (1) Signature: \_\_\_\_\_

Taxpayer (2) Signature: \_\_\_\_\_

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

We appreciate your trust, confidence, and the opportunity to prepare your tax return.



# 2025 Individual Taxpayer Organizer

**We require New Clients to our firm, to provide the following information for the first year tax preparation.**

- 1) **Copy of Social Security Card(s) for all persons claimed on tax return.**
- 2) **Copy of Drivers License or Gov't issued ID and Spouse if applicable.**
- 3) **Copy of 2024 Tax Return.**

Taxpayer					Tax ID # *	
First Name	M.I.	Last Name	Email		IP PIN	
Occupation	Date of birth		Are you new to our firm?		Yes	No
Address	City		State	Zip		
County	Primary phone		Secondary phone			
Driver's License	No.	State	Issue Date	Exp. Date		
Spouse					Tax ID # *	
First Name	M.I.	Last Name	Email		IP PIN	
Occupation	Date of birth		Are you new to our firm?		Yes	No
Address <small>(If different from Taxpayer)</small>	City		State	Zip		
County	Primary phone		Secondary phone			
Driver's License	No.	State	Issue Date	Exp. Date		
If you moved during 2025, enter your previous address.					Date of move	
Marital status on 12/31/25:    Single    Married    Separated    Surviving Spouse    Registered Domestic Partnership (RDP)						
Were you divorced or separated during the year?    Yes    No                      Were there any deaths in the family?    Yes    No						
<b>Note:</b> Individuals in registered domestic partnerships (RDPs) and civil unions are not considered married for federal tax purposes.						
Names of dependent children Child's full name	Tax ID # *	IP PIN	Date of birth	Months lived in home in 2025	Relationship	College student?
Did any of the children have unearned income of \$1,350 or more?    Yes    No                      Do any of the children have a disability?    Yes    No						
Is it anticipated that a different taxpayer will seek to claim a child listed above as their dependent for tax year 2025?    Yes    No						
Other dependents or people who lived with you						
Name	Tax ID # *	IP PIN	Date of birth	Months lived in home in 2025	Relationship	Income
Bank information: Use for    Direct deposit of refund    Direct debit of balance due    Name of bank						
Checking	Savings	Routing transit number		Account number		
Ask your tax preparer for information about depositing a refund into an IRA account or splitting the deposit into more than one account.						
*A Tax ID # is a Social Security Number (SSN), adoption taxpayer identification number (ATIN), or an individual taxpayer identification number (ITIN).						

# Questions—All Taxpayers

(Provide related statements or other documentation.)

“You” refers to both taxpayer and spouse—ask your preparer if you are unsure about a question.

LIFESTYLE & TAXES	Yes	No	Are either you or your spouse legally blind?				
	Yes	No	Have you received any notice from the IRS or state revenue department within the past year? If yes, provide a copy.				
	Yes	No	Did you pay or receive alimony in 2025? <i>Paid      Received      \$</i>		<i>Recipient's SSN</i>	<i>Date of divorce or separation</i>	
	Yes	No	Did you purchase health insurance through a public exchange/marketplace? (Provide Form 1095-A.)				
	Yes	No	Will there be any significant changes in income or deductions next year, such as retirement?				
	Yes	No	Did you pay anyone for domestic services (e.g., nanny, housekeeper, cook, caretaker) in your home?				
	Yes	No	Did you purchase an energy-efficient, hybrid, or electric vehicle?				
	Yes	No	Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?				
	Yes	No	Are you a member of the military?		State of residency		
	Yes	No	Were you a citizen of or did you live in a foreign country?		Foreign country		
	Yes	No	Do you own or have financial interest in a foreign bank or financial account? <i>Maximum value in 2025      \$</i>				
CHILDREN & EDUCATION	Yes	No	Would you like to allow your tax preparer or another person to discuss your return with the IRS? <i>Designee's name      Phone number      PIN (any five digits)</i>				
	Yes	No	Were any children born or adopted in 2025? (Provide statement for other expenses.)				
	Yes	No	Were any children attending college? (Provide Form 1098-T and Form 1098-E.)				
			<i>Year in college</i>	Paid by you: <i>Tuition      \$</i>		<i>Books      \$</i>	<i>Student loan interest      \$</i>
				Paid by student: <i>Tuition      \$</i>		<i>Books      \$</i>	<i>Student loan interest      \$</i>
	Yes	No	Did you pay for child or dependent care so you could work or go to school? (Provide statement if applicable)				
			<i>Name of provider</i>		<i>EIN or SSN</i>		
<i>Address</i>			<i>Amount paid      \$</i>				
Yes	No	Did you contribute to or take money from a 529 plan in 2025? If yes, provide details.					
INVESTMENTS	Yes	No	Did you, or will you, contribute any money to an IRA for 2025?		Traditional IRA	Roth IRA	
	Yes	No	Did you roll over any amounts from a retirement account in 2025?				
	Yes	No	Did you sell or transfer any stock or sell rental or investment property?				
	Yes	No	Did you receive any income from an installment sale?				
	Yes	No	Did you have any investments become worthless or were you a victim of investment theft in 2025?				
	Yes	No	Were you granted, or did you exercise, any employee stock options during 2025?				
	Yes	No	Did you (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (Digital assets include cryptocurrencies, NFTs, and stablecoins)				
DEDUCTIONS	Yes	No	Did you, or do you plan to, contribute money by April 15, 2026 to an HSA for 2025? If yes, provide details.				
	Yes	No	Did you pay any interest on a loan for a boat or RV that has living quarters? If yes, provide details.				
	Yes	No	Did you pay sales taxes on a major purchase in 2025, such as a vehicle, boat, or home?				
	Yes	No	Did you make any charitable contributions in 2025? If yes, provide details.				
	Yes	No	Did you pay interest on a loan for a new vehicle purchased after 2024? If yes, provide details.				
	Yes	No	Did you receive tip income? If yes, provide details.				
	Yes	No	Did you receive overtime pay? If yes, provide earnings records and/or paystubs.				
BUSINESS	Yes	No	Did you work from a home office or use your car for your business?				
	Yes	No	Did you receive income from a sharing/gig economy activity (e.g. Airbnb, Uber, etc.)?				
	Yes	No	Do you own a business or an interest in a partnership, corporation, LLC, farming activities, or other venture?				
HOME	Yes	No	Did you purchase or sell a main home during the year? If yes, provide closing statement.				
	Yes	No	Did you refinance a mortgage or take a home equity loan? If yes, provide closing statement.				
	Yes	No	Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?				
	Yes	No	Did you make any new energy-efficient improvements to your home? If yes, provide details.				
<b>State information</b>							
Full-year resident		Part-year resident		Nonresident		School district	
States of residence during 2025 and dates				Do you rent or own your home?		Rent      Own	
				Total rent paid      \$		Includes heat?      Yes      No	

## Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, 1099-NEC, 1099-K, and other income reporting statements. **Do not list dollar amounts for the following forms.** Your preparer will report the appropriate amounts.

Indicate "T" for taxpayer, "S" for spouse, "J" for joint

Provide additional statements if more room is needed

### Forms W-2—Wage and Tax Statement

T/S	Employer name	T/S	Employer name
	1)		4)
	2)		5)
	3)		6)

### Forms 1099-INT—Interest Income

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

### Forms 1099-DIV—Dividends and Distributions

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

### Forms 1099-R—Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

If the distribution is before age 59½, give a reason to determine if an exception to penalty applies.

### Tax-Exempt Interest (such as municipal bonds—include statement)

Payer	\$	Payer	\$
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### Other Income

State tax refund	\$	Unreported tips	\$
Unemployment compensation	\$	Other	\$
Social Security (taxpayer)—provide SSA-1099 or RRB-1099	\$		\$
Social Security (spouse)—provide SSA-1099 or RRB-1099	\$		\$
Gambling income—provide Form W-2G	\$		\$
Business income (see <i>Sole Proprietorship Tax Organizer</i> )		Stock sales	See <i>Sales and Exchanges Worksheet</i> , below.
Rental income (see <i>Rental Property Tax Organizer</i> )		Sale of other property	

## Sales and Exchanges Worksheet

Provide information about sales of stock or other property, along with Forms 1099-B, 1099-DA, 1099-S, or other supporting statements.

Description of property	Purchase date	Cost/basis	Sale date	Sale price
		\$		\$
		\$		\$
		\$		\$

### Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
- Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

## Itemized Deductions Worksheet

Deductions must exceed \$15,750 Single/MFS, \$31,500 MFJ/QSS, or \$23,625 HOH to be a tax benefit.

**Medical Expenses.** Must exceed 7.5% of income to be a benefit—include cost for dependents—do not include any expenses that were reimbursed by insurance or paid with funds from an FSA, HSA, or HRA.

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$

Medical miles: \_\_\_\_\_ @ 21¢

**Taxes Paid.** Do not include taxes paid for full or partial business or rental-use property, including business use of the home.

State withholding	Reported on W-2
State estimated taxes—paid in 2025	\$
Real estate tax—residence	\$
Real estate tax—other	\$
Personal property taxes	\$
Property tax refund—received in 2025	\$
Foreign tax paid (except real estate)	\$
Other	\$
Other	\$
Balance paid in 2025 from prior year state returns (do not include interest or penalties)	\$
Did you keep receipts for sales tax paid during 2025?	Yes No
Did you purchase a car, plane, boat, or home in 2025?	Yes No
Sales tax paid \$	Purchase paid \$ Date

**Interest Paid.** Do not include interest paid for full or partial business-use or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.

Main home	\$	Equity loan	\$
Second home	\$	Equity loan	\$
Points	\$	Investment interest	\$

**Charitable Contributions.** If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all contributions.

Monetary (cash, check, credit card)	\$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$
Did you transfer funds from an IRA directly to a charity? Yes No	\$
Charitable mileage _____ @ 14¢	

### Casualty and Theft Losses

Did you suffer any sudden, unexpected damage or loss of property, or a theft in a federally-declared disaster area? If yes, provide details.  
Yes No

### Other Deductions

Gambling losses <sup>1</sup>	\$	Federal estate tax on IRD	\$
Impairment-related expenses <sup>2</sup>	\$	Repayments over \$3,000 <sup>3</sup>	\$

**Miscellaneous Itemized Deductions.** The following miscellaneous itemized deductions are not deductible on the federal return. However, these expenses may be deductible on your state return. For use of home, auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer?  
Yes No

Dues	\$	Subscriptions	\$
Investment expenses	\$	Supplies	\$
Job education	\$	Tax prep fees	\$
Job seeking	\$	Tools	\$
Legal fees	\$	Uniforms	\$
Licenses	\$	Union dues	\$
Safety equipment	\$	Other	\$

- Notes:** <sup>1</sup> Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.  
<sup>2</sup> Expenses to enable individuals who are physically or mentally impaired to work are generally deductible.  
<sup>3</sup> The repayment must have been included in income in an earlier year and total more than \$3,000.

## Other Deductions or Questions

## Adjustments Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals up to \$300 each.	\$
Health savings account (HSA). Contributions for 2025 may be made through April 15, 2026. (Only include contributions you made out-of-pocket).	\$
Self-employed SEP, SIMPLE, and qualified plans. Contributions for 2025 may be made through April 15, 2026.	\$
Self-employed health insurance. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	\$
Penalty on early withdrawal of savings.	\$
IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Contributions for 2025 may be made through April 15, 2026.	\$
Student loan interest. Paid for taxpayers and dependents.	\$
Moving expenses. Available only to members of the Armed Forces (or their spouses or dependents) on active duty that move pursuant to a military order and incident to a permanent change of station.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer
Other adjustments. Include description.	\$

## Estimated Tax Payments — Tax Year 2025

<i>Installment</i>	<i>Date paid</i>	<i>Federal</i>	<i>Date paid</i>	<i>State</i>
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2024 overpayment		\$		\$
Total		\$		\$

## Tax Preparation Checklist

Please provide the following documentation:

All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-DA (digital assets), 1099-R (pensions and IRA distributions), 1099-SA (HSA), SSA-1099 (Social Security), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.

Form 1095-A (for health insurance purchased through a public exchange/marketplace).

If you are a new client, provide copies of last year's tax returns.

The completed Individual Income Tax Organizer. **Note:** If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."

Copy of the closing statement if you bought, sold, or refinanced real estate.

Mileage amounts for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.

Detail of estimated tax payments made, if any.

Income and deductions categorized on a separate sheet for business or rental activities.

List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and other deductions.

Copy of all acknowledgement letters received from charitable organizations for contributions made in 2025.

## Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the returns carefully before signing to make sure the information is correct.
- Fees must be paid before your tax returns are delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer may be required for preparation of returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a duplicate copy in the future.

**Signatures.** By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities. For a joint return, both taxpayers must sign.

<i>Taxpayer</i>	<i>Spouse</i>	<i>Date</i>
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## Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your express written permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.