



705 W. BROADWAY
ANDREWS, TX 79714
Phone (432) 523-7878
Fax (512) 379-7938

2817 JOHN BEN SHEPPERD PKWY C-102
ODESSA, TX 79762
Phone (877) 785-1826
Fax (512) 379-7938

ENGAGEMENT LETTER

Client: _____

Date: _____

Tax returns to be prepared and due dates:

	RETURNS	FISCAL YEAR END	DUE DATE FOR FILING	EXTENSION
()	Corp Income Tax (Form 1120)	_____	_____	_____
()	S Corp Income Tax (Form 1120S)	_____	_____	_____
()	Partnership Income Tax (Form 1065)	_____	_____	_____
()	Fiduciary Income Tax (Form 1041)	_____	_____	_____
()	Tax Exempt Org (Form 990)	_____	_____	_____
()	Texas State Franchise Tax Report	_____	_____	_____

You are confirming that you will furnish us with all of the information required for preparing the above checked tax return(s). We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional information. You should retain all documents, books, and records that form the basis of your income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

If your business return is due by March 15, 2026, we must receive all information to prepare your return(s) by February 15, 2026, to ensure your return(s) will be completed by March 15, 2026. If we have not received all of your information by this date we cannot guarantee your return(s) will be completed before the deadline. If we are unable to complete the return(s), we will assume you want us to prepare an extension of time to file. This engagement authorizes us to file the extension on your behalf if this becomes necessary. You should keep in mind this would be an extension of time to file the return(s); however, any tax estimated to be due would need to be paid with the extension request. We assume no liability for late filing or late payment penalties.

Please note that the Internal Revenue Service ("IRS") considers virtual currency (e.g., Bitcoin) and other digital assets (e.g., NFTs) as property for U.S. federal tax purposes. As such, any transactions involving cryptoassets or transactions that use or exchange virtual currencies are subject to the same general tax principles that apply to other property transactions. If you had any cryptoasset or virtual currency activity during the 2025 tax year, you may be subject to tax consequences associated with such transactions, and may have additional foreign reporting obligations. You agree to provide us with complete and accurate information regarding any transactions in cryptoassets or transactions using any virtual currencies during the 2025 year.

You agree to have complied with the unclaimed property laws of the State of Texas on any unclaimed wages, any unclaimed checks or funds.

We will use our professional judgement in preparing your return(s). Given the magnitude of recent tax law changes including, but not limited to, modifications to certain economic tax relief provisions that were part of recent U.S. stimulus packages, as well as some new concepts introduced in the law, additional stated guidance from the taxing authorities, and possibly from Congress in the form of technical corrections or revisions to certain income tax provisions may be forthcoming. We will use our professional judgement and expertise to assist you given the guidance as currently promulgated at the time our services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities, we will share our knowledge and understanding of the possible positions

that may be taken on your return. We will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated.

If the taxing authority should later contest the position taken, there may be an assessment of additional tax, plus interest and penalties. We assume no liability for any such additional tax, penalties or interest. In the event, however, that you ask us to take a tax position that in our professional judgement will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

Our work in connection with the preparation of your income tax return(s) does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the income tax return(s).

FOREIGN REPORTING REQUIREMENTS

If you and/or your entity have a financial interest in, or signature authority over, any foreign accounts, you may be subject to certain filing requirements with the U.S. Department of the Treasury, in addition to the Internal Revenue Service (IRS). Filing requirements may also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). By your signature below, you agree to provide us with complete and accurate information regarding any foreign accounts that you and/or your entity may have had a direct or indirect interest in, or signature authority over, during the above referenced tax year. Failure to disclose the required information to the U.S. Department of the Treasury and the IRS may result in substantial civil and/or criminal penalties. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

If applicable, management and trustees understand and acknowledge that all individual partners, S-Corp shareholders or beneficiaries are responsible for submitting their individual K-1's to their own tax preparers for inclusion with their individual tax returns.

Management is responsible for the design, implementations, and administration of applicable policies that may be required under the Affordable Care Act. As our firm is not rendering any legal services as part of our engagement, we will not be responsible for advising you with respect to the legal or regulatory aspects of your company's compliance with the Affordable Care Act.

Paige Financial Services. will not be responsible for advising you with respect to classification of employees versus independent contractor status as part of our services. If you have any questions with such issues, we strongly encourage you to consult with legal counsel experienced in employment practice matters.

By your signature below, you understand and agree that management is responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to us for purposes of this engagement. You have the final responsibility for the income tax return(s) and therefore, you should review them carefully before you sign them. You agree that our firm is not responsible for a taxing authority's disallowance of deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

Our fee for the preparation of the above return(s) will be based on the amount of time required for such services at our standard billing rates, plus out-of-pocket expenses. Your bill will be due and payable upon completion of the return, and additional services will not be performed until the bill for these services is paid in full. If we have not received payment within 30 days of our invoice, then a late charge of 1.5% per month (18% APR) shall be accrued on any unpaid balance. In the event that it should become necessary to retain an attorney to collect any fee under this agreement, the client agrees to pay any attorney's fees and cost, regardless of whether suit is filed.

We are responsible for preparing only the return(s) listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we may be available to represent you. Our fees for such services are at our standard rates and would be covered under a separate engagement letter.

Because of the importance of oral and written management representations to the effective performance of our services, your company releases and indemnifies our firm and its personnel from any and all claims, liabilities, cost and expenses attributable to any misrepresentation by management and its representatives. Our firm has the right to withdraw from this engagement, at our discretion, if you do not provide us with information in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release our firm from any obligation to complete the return(s) and will constitute completion of the engagement. You agree to compensate our firm for our time and out-of-pocket expenses through the date of the withdrawal.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, 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 and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered to and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

RECORD RETENTION

It is our policy to keep records related to this engagement for seven years. However, Paige Financial Services, does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. Paige Financial Services does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records. After seven years, our work papers and files will no longer be available. It is agreed and understood that in connection with the performance of this engagement by our firm that the work papers prepared by us shall remain the property of Paige Financial Services.

We appreciate the opportunity to be of service to you, and believe this letter accurately summarizes the significant terms of our engagement.

Truly yours,

PAIGE FINANCIAL SERVICES

If the foregoing is acceptable to you, sign the enclosed copy of this letter and return it to us.

Accepted by: _____

Date: _____