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## **ENGAGEMENT LETTER**

### **PLEASE SIGN & RETURN**

You have engaged our firm to prepare your:

Federal Income Tax Return - Form 1040       State Tax Return(s) \_\_\_\_\_

for the year ended December 31, 2025. You are confirming that you will furnish us with all the information required for preparing the above 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 data. 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.

We must receive all information to prepare your return(s) by April 1, 2026, to ensure your return(s) will be completed by April 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 tax year.

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 tax 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. In accordance with our professional standards, 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 assessment of additional tax, interest or penalties. In the event, however, 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.

## **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.

We will provide you with a paper copy of the income tax return(s) for your review prior to electronic transmission. After you have reviewed the return(s), you must provide us with a signed authorization indicating that you have reviewed the returns and that, to the best of your knowledge, you feel they are correct. We cannot transmit the returns to the taxing authorities until we have the signed authorization. Therefore, if you have not provided our firm with your signed authorization by April 10, 2026 we will place your return(s) on extension, even though they might already have been completed. In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation.

Although our firm will use our best efforts to ensure your return(s) are successfully transmitted to the appropriate taxing authorities, we will not be financially responsible for electronic transmission or other errors arising after your return has been successfully submitted from our office.

By your signature below, you understand and agree that you are 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); therefore, you should review them carefully before you sign the e-file authorization form(s) or sign and submit your income tax return(s) directly to the appropriate tax authorities. 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.

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 our 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 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. 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 serve you, and look forward to a continuing, mutually satisfying relationship.

Truly yours,

### **PAIGE FINANCIAL SERVICES**

If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us.

Accepted by: \_\_\_\_\_

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



## PRELIMINARY TAX QUESTIONNAIRE – 2025 TAX RETURNS

Client Name: \_\_\_\_\_ Current Phone #: \_\_\_\_\_

1. Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act for 2025? **Yes** **No** *If Yes*, need Form 1095-A (Marketplace)
2. At any time during 2025, did you (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift or otherwise dispose of a digital asset (or financial interest in a digital asset)? **Yes** **No**
3. Foreign Information:
  - a. Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country with a balance of \$10,000 or more any time during the year? **Yes** **No**
  - b. Did you have any foreign investments, (such as real estate or business investments), bank accounts, pension funds, life insurance policies totaling \$50,000 or more? **Yes** **No**
4. Change of Address? **Yes** **No** *If Yes*, \_\_\_\_\_
5. Any change in dependents? **Yes** **No**  
*If Yes*, \_\_\_\_\_  

<b>Dependent name</b>	<b>Date of birth</b>
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6. Claiming dependent 16 & under? **Yes** **No** *If Yes*, **need documentation proof of residency in home**
7. Overpayment Information:
  - a. Do you want the overpayment **refunded** or **applied to 2026 tax return**? (*Circle*)
  - b. Starting in September 2025, the IRS is phasing out paper checks. For direct deposit, is the banking information the same as reported on the prior year tax return we have on file? **Yes** **No**
  - c. If No, please provide bank name: \_\_\_\_\_

Routing #: \_\_\_\_\_ Account # \_\_\_\_\_ or VOIDED CHECK

Completed by \_\_\_\_\_

\_\_\_\_\_  
Date