

H&E Tax Services

7030 E Genesee St
Fayetteville, NY 13066
kim@handetax.com
Phone: (315)449-3599 | Fax: (315)449-3598

January 13, 2026

1040 - Individual Tax Return Engagement Letter

Subject: Preparation of Your 2025 Tax Returns

Print Client Name: _____

Dear Client:

Thank you for choosing H&E Tax Services to assist you with your 2025 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2025 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

It is your responsibility to provide the information required for the preparation of complete and accurate returns. You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them. **Tax returns will not be electronically filed until we receive the signed consent forms included with your returns, and full payment of the preparation fee. If filing a joint return, both taxpayer and spouse must sign the consents.**

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

We must use our judgement in resolving questions where tax law is unclear, or where there may be conflicts between 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.

_____ (Initial) Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation unless an alternate payment plan is previously agreed upon in advance. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law. Requests for additional tax return copies, print or digital, may be subject to additional fees and will be invoiced separately and due upon receipt.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We may retain copies of your records and our work papers from your engagement for up to three years, after which these documents will be destroyed.

Authority Over Foreign Accounts: If you have authority over foreign bank accounts or foreign properties, depending on the amount, you may be required to file an additional return. Taxpayers who do not comply with FBAR and other foreign reporting may be subject to significant fines and penalties. By signing this form, you are confirming that you do not have any authority over foreign bank accounts and or properties.

Alternatively, if you do have Authority over Foreign Accounts as outlined above, please initial here _____

Virtual Currency: As required on form 1040, we need to know, if at any time during 2025, did you receive (as a reward, award, or payment for property or services); or sell, send, exchange, gift or otherwise dispose of a digital asset (or a financial asset in a digital asset). i.e.Bitcoin, Litecoin, Dogecoin, Ethereum, etc.

Due to IRS regulations, our firm must e-file your income tax return. We will not prepare paper returns for filing except for the instances in which the IRS requires it. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2025 tax returns will conclude with the delivery of copies of the e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (315)449-3599.

Sincerely,

Kim Ellithorpe

Kimberly Ellithorpe
H&E Tax Services

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

Accepted By:

Taxpayer

Spouse

Date