



COLLINS, BUTLER & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Shareholders

Cheryl L. Bryan

Misty M. Taylor

## Individual Tax Preparation Engagement Letter

December 9, 2025

### Dear Client

Thank you for choosing Collins, Butler & Co., P.C. to assist with your income tax needs. This letter confirms and outlines the terms of our engagement for the preparation of your 2025 federal and state individual income tax returns.

### Scope of Engagement

We will prepare your **Form 1040** U.S. Individual Income Tax Return and the accompanying schedules, as well as all required state and local tax returns, based on the information you provide.

We will not audit or verify the information you provide. However, we may ask for clarification if something appears incomplete or inconsistent.

### Your Responsibilities

You agree to:

- Provide complete and accurate information needed to prepare your tax returns
- Maintain adequate records to support the information reported on your returns
- Review your completed returns before signing and filing
- Notify us promptly of any changes in your tax situation, such as marriage, dependents, business activities, or significant income events
- Submitting any needed tax payments in a timely manner to the appropriate taxing authorities

You are responsible for the accuracy of the information reported on your tax returns, and you retain ultimate responsibility for the returns filed.

You are responsible for reporting any activity with cryptocurrency to us so that we can file the appropriate forms for the tax return.

Did you have any activity in 2025 with cryptocurrency? \_\_\_\_\_ Yes \_\_\_\_\_ No

You are responsible for reporting any financial interest or signature authority over any foreign accounts so that we can file the appropriate forms with the Department of Treasury.

Did you have any financial or signature authority over any foreign accounts? \_\_\_\_\_ Yes \_\_\_\_\_ No

## **Fees and Payment Terms**

Fees for our services will be billed at our standard rates plus computer charges and out-of-pocket expenses. Payment is due upon delivery of the completed return and before filing, unless other arrangements have been made.

## **Delivery and E-File Authorization**

We will provide a copy of your return for your review. After you have reviewed the returns, you must sign Form 8879 (IRS E-File Signature Authorization), which indicates that you have reviewed the returns and to the best of your knowledge, you believe they are correct. We cannot transmit the returns to the taxing authorities until we have the signed Form 8879. Therefore, it is important that we receive the signed authorization back in our office before the filing deadline.

## **Penalties and Interest**

We are not responsible for penalties or interest assessed by taxing authorities. You are responsible for submitting required documentation timely and accurately to avoid such assessments.

## **Record Retention & Confidentiality**

We will retain a copy of your tax return and supporting documents for 10 years, after which they may be destroyed. You should retain your own copies and supporting documents for at least the period required by law. Your information is confidential and will not be disclosed without your written consent, except as required by law or regulations governing tax professionals.

## **Termination of Engagement**

Either party may terminate this engagement at any time. If terminated, you agree to pay for services rendered up to the termination date.

## **Acknowledgment and Agreement**

Please sign below to indicate your understanding and agreement to the terms of this engagement letter.

We appreciate the opportunity to serve you and look forward to a long and mutually satisfying relationship.

Sincerely,

Collins, Butler & Co., P.C.

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

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