



COLLINS, BUTLER & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Shareholders

Cheryl L. Bryan

Misty M. Taylor

Non-Profit Tax Preparation Engagement Letter

December 18, 2025

Dear Client:

Thank you for selecting our accounting firm, Collins, Butler & Co., P.C., to assist you with needed tax work. This letter is to confirm the terms of, and limitations upon, the professional tax services that our accounting firm has agreed to perform on your behalf. We will prepare your federal and state non-profit income tax returns for the 2025 tax year. We will also prepare any bookkeeping entries or adjusting entries we find necessary in connection with the preparation of the income tax returns.

Scope of Engagement

We will prepare the following federal and, where applicable, state and local tax returns based on information you provide:

- Federal non-profit income tax return (e.g., Form 990, 990-EZ, or 990-PF)
- Applicable state and local non-profit tax returns
- Related schedules and elections as required for the above returns

We will not audit or verify financial data, nor are we responsible for detecting fraud or theft. However, we may ask for clarification if something appears incomplete or inconsistent.

Your Responsibilities

You agree to:

- Provide complete, accurate, and timely information necessary for tax preparation
- Maintain documentation to support all income, deductions, and credits claimed
- Review the completed returns for accuracy before filing
- Submit any needed tax payments in a timely manner to the appropriate taxing authorities
- Inform us of any changes in ownership, operations, or financial circumstances that may affect your tax filings

You are responsible for the accuracy and completeness of the information provided and for the final content of the tax returns.

Our Responsibilities

We will prepare your tax returns in accordance with applicable tax laws and professional standards. We will use reasonable professional judgment in applying tax laws.

Filing and Delivery

We will provide a copy of your return for your review. After you have reviewed the returns, you must sign Form 8879-TE (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-TE. Therefore, it is important that we receive the signed authorization back in our office before the filing deadline.

Fees and Payment

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.

Record Retention

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.

Termination of Engagement

Either party may terminate this engagement at any time upon written notice. Fees for work performed up to the termination date will remain due.

Acknowledgment and Acceptance of Terms

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: _____