



## CLIENT TAX RETURN ENGAGEMENT LETTER

Dear Client:

We look forward to providing you with tax return preparation services this year! The purpose of this letter and additional engagement terms is to specify the terms of our engagement for the year 2025, and to clarify the nature and extent of the services we will provide. This ensures you know what to expect from us, and we can endeavor to delight you with high-quality, seamless services.

We aim to make our tax return process as straightforward and convenient as possible for you. Our goal is to minimize any hassle on your end while also making things as efficient as possible on our end. This allows us to deliver your returns expediently, while also bringing to bear an elevated level of technical expertise and personal service. It also helps us keep our costs down for all clients.

We will prepare the 2025 federal and requested state income tax returns from the information you provide us with. We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state. If we become aware of any other filing requirement(s), we will inform you of the obligation and may prepare the appropriate return(s) at your request as a separate engagement.

This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them or authorize them to be filed electronically.

We may provide you with a questionnaire, organizer, or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include ownership of or signature authority over any foreign bank accounts, the ownership

of any other foreign financial assets, and the ownership of or transacting in digital assets. We will not verify the information you give us; however, we may ask for additional clarification of some information. As part of this engagement, we may also recommend year-end adjusting entries be made to your records and may assist you in doing so.

You should also know that IRS audit procedures will always include questions on bartering transactions and on deductions that require strict documentation such as contributions, travel expenses, and expenses for business use of autos, and home offices. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

It is important for you to know that the Internal Revenue Code provides for a penalty known as the accuracy-related penalty to be imposed where a taxpayer is determined to show negligence or disregard to rules and regulations, or if the taxpayer makes a substantial understatement of their tax liability. For individual taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10% of the tax required to be shown on the return, or \$5,000. The penalty imposed at a rate of 20% and applies to the underpayment portion.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year tax returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to use without verification by us.

Your returns are due on the date set by the Internal Revenue Service for your return type, and while it is possible to apply for an automatic extension of time to file, generally the full amount of your tax liability must be paid by the due date, to avoid interest and/or penalties. In order to ensure completion of your tax returns by the due date, we will require receipt of all of your information no later than three (3) weeks prior to the specified date.

Due Dates are as follows:

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|--|----------------|
| • Qualified Farmers who elect not to make estimated payments | March 02, 2026 |
| • Partnership and S-Corporation (2025) Returns               | March 16, 2026 |
| • Individual & Gift Tax Returns                              | April 15, 2026 |
| • C-Corporation & Fiduciary (2025) Returns                   | April 15, 2026 |
| • Non-Profit (2025) Returns                                  | May 15, 2026   |

This firm may from time to time, and depending on the circumstances, use third-party service providers to assist in preparing your return, but these preparers will not make substantive decisions concerning your return. We may share your tax return information with these service providers by

remaining committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third party service provider. Furthermore, the firm will remain responsible for the work provided by any such third party service providers. However, we will not disclose any tax return information to third parties without your express written consent.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to the penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have the right to choose another professional to prepare your return. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is our policy to retain records related to this engagement for a period of seven (7) years. However, we do not keep any of your original records, so we will return those upon completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the seven (7) year period, we are free to destroy our records related to this engagement. Our firm utilizes a professional shredding firm to destroy all tax returns and workpapers in a confidential manner. Physical deterioration or catastrophic events may shorten the term during which our records will be available. The workpapers and files of our firm are not a substitute for your original records. It is agreed and understood that in connection with the performance of this engagement by Dynamic

Tax Services, LLC, the workpapers prepared by the firm shall remain the property of Dynamic Tax Services, LLC.

Our firm's privacy policy is available on our website at [www.dynamictaxservices.org](http://www.dynamictaxservices.org).

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advanced authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorneys' fees, court costs, outside adviser's costs, or penalties and/or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

Our fees for this engagement are not contingent on the results of our services. Rether, our fees for this engagement, including tax planning, preparation of your returns, and any representation of your interest during an examination by a taxing authority and/or any subsequent appeal, will be based on Dynamic Tax Services' standard hourly rates as set forth. In addition, you agree to reimburse us for any out-of-pocket costs incurred in connection with the performance of the firm's services. Our fee for these services range from \$100 to \$1000. You acknowledge that this range is not limited to the total fees we may charge for our services, and that our fees may actually exceed that range. However, in the event that we encounter unusual circumstances that would require the firm to expand the scope of the engagement, and/or if the firm anticipates our fees to exceed the aforementioned range, the firm will adjust our estimate and obtain your prior approval before continuing with the engagement.

Prior to commencing our services, we require that you provide us with a retainer in the amount of **\$50**. The retainer will be applied against our final invoice, and any unused portion will be returned to you upon our collection of all outstanding fees and costs related to this engagement. Our fee and cost will be billed monthly and are payable upon receipt, unless it is agreed to deduct the remainder of the preparation and filing fees from tax refund. Invoices unpaid 30 days past the billing date and our preparation and filing date may be deemed delinquent and are subject to a **\$50** late fee. Dynamic Tax Services reserves the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balance due to Dynamic Tax Services, you agree to reimburse us for our costs or collection, including attorneys' fees.

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, the engagement will be deemed to have been completed upon written notification of termination, even if Dynamic

Tax Services has not completed your return(s). You will be obliged to compensate Dynamic Tax Services for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

Notwithstanding anything contained herein, both Dynamic Tax Services and client agree that regardless of where the client is domiciled, and regardless of where this Agreement is electronically signed, this Agreement shall be deemed to have been entered into electronically in the United States of America, this agreement shall be the exclusive jurisdiction for resolving disputes related to this agreement. This agreement shall be interpreted and governed in accordance with the Laws of Florida. This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidence by a written amendment to this letter, signed by all of the parties.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally but otherwise we will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for mediation, any applicable statute of limitations shall be tolled for a period of not to exceed 120 days from the date either of our first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

In connection with this engagement, we may communicate with you or others via email transmissions. 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 and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure 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 revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We have the right to withdraw from this engagement, at our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of withdrawal.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space provided below and return it to our office as soon as possible. Please maintain a copy for your records. If you disagree with any of these terms, please notify us immediately. If you do not understand any of the terms of this engagement, please call and we will be happy to review them with you.

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

Very truly yours,

Dynamic Tax Services, LLC

**Individuals:**

Taxpayer Signature:

SIGN HERE

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Print Name:

PRINT NAME HERE

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Date:

MM/DD/YYYY

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Email:

example@thedynamictaxservices.com

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**Business/Fiduciaries/Non-Profits:**

Authorized Representative Signature:

SIGN HERE

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Print Name:

PRINT NAME HERE

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Date:

MM/DD/YYYY

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On Behalf Of:

NAME OF BUSINESS

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Email:

example@thedynamictaxservices.com

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If there are other tax returns you expect us to prepare, such as a gift and/or property, please inform us by noting so below.

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**Individuals Only:**

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Please check this box if you would like to receive an organizer via email for the year 2025.

Email:

example@thedynamictaxservices.com

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