

**DAVID A. KELLER, CPA, P.C.**  
1515 S. Marshall St, Boone, IA 50036-5312

**Income Tax Preparation Engagement Letter**

This letter is to confirm and specify the terms of the engagement David A. Keller, CPA, P.C. has with you and to clarify the nature and extent of the services David A. Keller, CPA, P.C. will provide. This letter is to confirm our understanding of mutual responsibilities in the engagement.

David A. Keller, CPA P.C. will prepare your **2025** tax year U.S. **individual** income tax return, and your resident state individual income tax returns with all necessary supporting forms and schedules from information provided by you. We will prepare any nonresident state individual income tax returns required by the information you provide during the engagement period. We will provide you with a copy of your tax returns; if you request additional return copies they may be billed at our rates then in effect. It is your responsibility to provide us all the information required for the preparation of a complete and accurate return, and to return the e-file authorization forms to us for filing. You acknowledge that the information you are supplying to us is accurate and complete to the best of your knowledge, and that any expenses claimed are supported by appropriate records, including those for meals, travel, business gifts, dues and memberships, vehicle usage, and/or charitable contributions. You should retain these records as evidence to support information on your return, and you should retain the records in case a response is needed for an inquiry or audit by the taxing authorities. You also acknowledge you have disclosed all known tax liabilities. You agree to hold us harmless with respect to additional taxes, penalties, or interest imposed on you resulting from missing or inadequate documentation.

IRS guidelines require us to electronically file all electronically fileable returns with the IRS, state, and local authorities when applicable. Before you sign Form 8879 and any other state or local e-file forms, please look at your tax return to confirm it is complete and accurate.

You authorize us to extend your return due to time or other constraints as needed. If we do not hear from you, and if no information has been provided to us prior to the due date, we are under no obligation to extend your return.

We are not auditing, reviewing or otherwise verifying the data you submit to us. You are responsible for your tax return and therefore, you should review your returns carefully. This engagement does not include procedures designed to discover errors, fraud, or theft and cannot be relied upon to disclose such matters. In addition, our work is not intended to influence any third party to obtain credit or for any other purpose. We will not respond to any bank, lender, or others for any kind of request unless we have your signed consent form in our files.

You agree to hold our firm and any of its owners or employees harmless with respect to any and all claims arising from the use of the tax returns for any other purpose than filing with the IRS, State, and/or local tax authorities.

If you would like us to file the FinCEN FBAR Form 114 for foreign financial assets, corporate, or partnership tax returns, sales tax returns, employer W-2's, 1099's, employment tax returns, or want us to make business payroll deposits for you, please contact us. We will confirm that agreement with you as a separate engagement. This engagement does not include responding to government inquiries or tax planning services. If you would like us to represent you, or engage in tax planning services, we will confirm this with you as a separate engagement. As far as this agreement is concerned, we will not file foreign tax returns.

We will use professional judgement in resolving questions where the tax law is unclear, or where there are conflicts between the taxing authorities interpretations of the law. As part of quality control measures, your return may be reviewed by other tax preparers in our office under strict rules of confidentiality.

Due to rules of the Affordable Care Act, kiddie tax, education expenses, and depending on your circumstances, we may need income tax information for all family members of your tax household.

We will not disclose any of your privileged information, unless required by law, without written consent from you to do so.

We will not prepare any tax returns except those identified above, except by agreement and your written request to do so.

Once our services have concluded, we shall have no obligation to notify you of future tax law developments affecting your return(s) except as may be required by U.S. Treasury Department Circular 230 or the Statement on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

### ***Timing of the Engagement***

We expect to begin our services upon receipt of this agreement, the completed 2025 income tax organizer and all documents requested either in the organizer or by our office. Our services will conclude on the later of:

- The latest date of electronic acceptance of your 2025 tax returns by the relevant tax authority, the date we deliver the paper copy of your returns to you, or December 31, 2026;
- written notification by either party that the agreement is terminated; or
- twelve (12) months from the mailing date of this agreement.

Very truly yours,  
*David A. Keller, CPA, P.C.*