



EBENHOCH

ACCOUNTANCY CORPORATION

Kevin E. Ebenhoch, CPA
Donald E. Ebenhoch, CPA

Dear Client:

Ebenhoch Accountancy Corporation is pleased to provide you with professional services. This engagement letter embodies the entire agreement regarding the services to be rendered by our firm to you.

We will prepare, from information that you will furnish to us, your 2025 federal income tax return and those state income tax returns prepared for you in the prior year, if still applicable, plus any additional tax returns identified by you. We will make no audit or other verification of the data you submit, although we may need to ask you for clarification on some of the information.

Please complete the tax organizer and return it to us. For new clients we have provided a blank tax organizer on our website. The organizer summarizes detailed information necessary for the preparation of your return. The initial filing due date for your tax return is April 15, 2026. In the event of unresolved tax issues or delays in processing, or if we do not receive all the necessary information from you by March 1, 2026, it may become necessary to apply for an extension of the filing deadline. Applying for an extension of time to file may extend the time available for taxing authority to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

We expect to begin the preparation of your returns upon receipt of all tax documents requested whether in the organizer or by our office. Under normal circumstances, the staff prepares the majority of the return and then a CPA addresses the more difficult areas and reviews the return for accuracy. The administrative rate is used for such tasks as tax return assembly and copying. Our services will be concluded upon delivery to you of your 2025 federal and state tax returns for your review and filing with the appropriate taxing authorities.

Our fees will be billed monthly at our regular hourly rates for the persons performing the work, plus out-of-pocket expenses. Our current hourly rates are as follows:

CPA	: \$ 310/hr
Tax Staff	: \$ 190 - \$245/hr
Bookkeeper	: \$ 65 - \$85/hr
Administrative Services	: \$ 65/hr

Our professional fees, expenses, and out-of-pocket costs are due and payable 30 days from the date of our billing statement to you. In the event that payment is not received when due, you will be assessed interest charges of 1% per month on the unpaid balance. We reserve the right to suspend or terminate our work due to nonpayment. In the event that our work is suspended or terminated as a result of non-payment, you agree that we will not be responsible for your failure to meet government and other filing deadlines, or for penalties or interest that may be assessed against you resulting from your failure to meet such deadlines.

Please retain copies of all items you provide to us as we impose a copying charge for any such needed work. Our firm destroys our engagement files and all pertinent work papers after a retention period of four years, after which time these items will no longer be available. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement for that specific purpose.

You may request that we perform other additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend this letter or issue a separate engagement letter to reflect the obligations of both parties. In the absence of any other written communications from us documenting such additional services, our services will be limited to and governed by the terms of this engagement letter.

You agree to provide us with requested information, documentation, and explanations supporting data to be included in your tax return on a timely basis. If you fail to comply with this requirement or any of the terms of this engagement, as outlined herein, we reserve the right to withdraw from this engagement without completing your tax returns. In such case, Ebenhoch Accountancy Corporation will not be responsible for any tax, interest, or penalties that the taxing authority may levy against you for failure to file your returns on a timely basis.

Upon completion of the engagement described above, for business returns, we may provide you with a copy of the financial statements we compiled based on the data you provided. Such reports are intended solely for your information and are not intended to be and should not be used by anyone other than you. We are not insurers or guarantors of the accuracy of the financial statements, which are your representations. Our work product will not guarantee that errors or misrepresentations are not present in the financial statements. Such statements should be used solely in preparing your tax returns.

THIS LETTER SHALL NOT BE ALTERED IN ANY MANNER AND IS ONLY
VALID UPON SIGNATURE OF BOTH CLIENT AND EBENHOCH
ACCOUNTANCY CORPORATION