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TY25 Engagement Letter

Created at: Jan-12-2026 01:08 PM

Please Read; includes flat fee quote.

We will continue operating remotely throughout 2026. If you would like to schedule an appointment, please use our online booking page, available at www.breewardea.com.

Jaelen will remain available to assist our U.S. 1040 clients from US central time zone, while Bree and Joseph, based in Taipei, will continue supporting international and business entity clients. When booking, please select the team member best suited to your needs and time zone.

Thank you, and we look forward to working with you.

Standard deductions for 2025		Over 65
Single	15,750	+2,000
Married Separate	15,750	+1,600/spouse
Married Joint	31,500	+1,600/spouse
Head of Household	23,625	+2,000

Please see below our new package pricing plans. After much thought, we've decided to move away from hourly billing. Each package is an individualized quote based on our knowledge of your situation and prior-year returns. Our hope is to remove surprises on your bill and be more transparent. Please reach out to Jaelen prior to signing this letter if you need to update any information that may affect pricing or if you have any questions.

Add-ons not included in the chosen package will be billed at \$200/hour for Bree and \$120/hr for other staff. Add-ons may include additional planning sessions, IRS correspondence, meetings, estimates and responding to email inquiries, etc. Make sure your package includes the services you believe you will need. Additional fees are outlined on our website below and include, late payment charges and the Procrastinator Punitive Pricing Plan. If we have not received your data before October 1st, there will be a US\$250 surcharge on your bill. If you have delinquent returns, there is an upfront retainer of \$500 per delinquent year. Late invoice payment charges will accrue at \$200/ quarter the bill is unpaid. You can get more detail at www.breewardea.com/fees

Engagement letter

Please inform us of any major life changes—such as marriages, births, new addresses, or children starting college—before we begin preparing your return. Any sensitive information, including Social Security numbers, may be securely shared through the TaxDome chat.

We are pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of the engagement and the nature and limitations of the services provided. The engagement between us will be governed by the terms of this Agreement.

We will prepare the federal 1040 for the year ending 12/31/2025. Please let us know via email or TaxDome if any of the following applies to you.

- If a state return is needed, or you have an LLC
- If during '25 you gifted someone in excess of \$19,000
- If you require a FinCEN, own a foreign retirement plan, ETFs, or life insurance
- If you received money from a foreign person or trust

We will not prepare any tax returns except those identified above, without your written request, and our written consent to do so. All returns will be completed based on the information and representations you provide; we will not audit or independently verify this information, though we may request clarification when necessary. This engagement does not include procedures to detect errors, fraud, or theft. You agree to indemnify and hold us harmless from any claims arising from the use of your tax returns for purposes other than filing with federal, state, or local tax authorities, including claims involving negligence.

Firm Responsibilities

Unless otherwise stated, our services will be performed in accordance with U.S. Treasury Department Circular 230. You are responsible for safeguarding your assets and maintaining accurate records of your transactions. We will not hold property on your behalf or assume any fiduciary responsibilities.

We will prepare your tax returns using the filing status reflected on your prior year's return. If your filing status has changed, you wish to change it, or you have questions about it, please notify us immediately.

Confidentiality & Third-party requests

Please note We will not respond to any requests from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns. You will find client copies in your portal for you to distribute. The practice of attempting to shift liability to the tax preparer by mortgage underwriters won't be supported.

If your tax returns are filed using the married filing jointly status, both spouses are considered clients under this Agreement. Both parties acknowledge that there is no expectation of privacy from one another regarding our services, and we may share documents and information with either spouse without separate consent.

Estimated tax payments & tax planning

You may be required to make quarterly estimated tax payments. We will calculate your 2026 estimates using the information provided for your 2025 return under the “safe harbor” method. These amounts will typically be shown on the front of your return. Please note that we are not obligated to update these estimates after the engagement ends unless you have selected one of our two tax planning packages.

The compliance package does not include tax planning services. While we may occasionally point out potential tax-saving opportunities, we are not required to do so, and implementation of any strategies remains your responsibility. Requests for tax planning or updated estimated payments will be treated as separate services and may incur additional fees. Please note that we reserve the right to defer or decline tax planning requests based on the firm’s workload and priorities. **Please note that we do not accept tax planning requests during March or April.**

Government inquiries

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 our assistance in responding to such an inquiry. If you ask Bree to represent you, we will confirm this representation in a separate engagement letter. Please note we provide representation for existing clients and may decline to represent any return we did not prepare.

Arguable Positions

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is substantial support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code (“IRC”), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings and court cases. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability including but not limited to, additional tax, penalties, interest, and related professional fees.

Client Responsibilities

Documentation

You are responsible for maintaining complete and accurate documentation to substantiate all income, credits, and deductions reported on your tax returns, as required by tax laws and regulations. You represent that such records exist and can be provided if needed to respond to audits or inquiries from tax authorities. You agree to hold us harmless from any liability, including additional taxes, penalties, interest, or professional fees—that may result from the disallowance of deductions or other items due to inadequate documentation.

U.S. filing obligations related to foreign financial assets

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets. You are responsible for informing me of all foreign assets and business interests, so we may properly advise you regarding your filing obligations.

Other income, losses and expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations,

including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

Ultimate responsibility

You have final responsibility for your tax returns. We will provide you with a copy of your electronic tax return(s) and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness. You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

Timing of the Engagement

Our services will conclude upon the earlier of:

- the filing and acceptance of your 2025 tax return(s) by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities,
- written notification by either party that the engagement is terminated, or
- one year from the execution date of this Agreement.

Extensions of Time to File Tax Returns

The original filing due dates for your tax return(s) are April 15, 2026. **Due to the high volume of tax returns prepared, the information needed to complete the tax returns must be received no later than March 15th so that the returns may be completed by the original filing due dates.** Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. **All taxes owed are due by April 15th!!!. Starting this year, IRS no longer accepts paper checks. Liabilities can be paid on <https://www.irs.gov/payments>**

You agree that you will deliver all records requested and respond to all inquiries made to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we submit the tax returns.

Bree Ward

Signature
