

THOMAS J. HOOVER, CPA & COMPANY

Certified Public Accountant

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January 5, 2026

Subject: Preparation of Your 2025 Tax Returns

Dear Client:

Thank you for choosing Thomas J. Hoover, CPA & Company to assist you with your 2025 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2025 federal, state, and if applicable, local income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based upon the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents in a secure location. We retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your 2025 tax returns will conclude with the delivery of the completed returns to you (if paper filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us. Thank you for the opportunity to be of service. If you have any questions, contact our office at (440) 695-0201.

Sincerely,

Thomas J. Hoover, CPA & Company

Accepted by:

**Both spouses must sign for preparation of joint returns.*

DRIVERS LICENSE INFORMATION

Taxpayer

License Number: _____

Issue Date: _____

Expiration Date: _____

Spouse

License Number: _____

Issue Date: _____

Expiration Date: _____

Taxpayer

Spouse

Date