

DATE: _____ APPOINTMENT OR DROP OFF? ARE YOU: EXISTING CLIENT NEW CLIENT

CLIENT NAME: _____ SPOUSE NAME: _____

PHONE: _____ PHONE: _____

OCCUPATION: _____ OCCUPATION: _____

MARITAL STATUS : SINGLE MARRIED DIVORCED WIDOW

HAS YOUR MARITAL STATUS CHANGED SINCE LAST YEAR?? Y N

HAS YOUR ADDRESS CHANGED SINCE LAST TAX FILING? Y N IF YES PLEASE SEE PAGE 3

EMAIL ADDRESS: _____

DID YOU PAY ESTIMATED TAXES FOR 2025? FEDERAL STATE Y N IF YES SEE PAGE 3

DID YOU HAVE A BABY IN 2025? Y / N SS CARD BIRTH CERTIFICATE

DO YOU RECEIVE HEALTH INSURANCE FROM MARKET PLACE? (FORM 1095A) Y / N

AT ANY TIME DURING 2025, DID YOU: (A) RECEIVE AS A REWARD, AWARD, OR PAYMENT FOR PROPERTY OR SERVICES OR (B) SELL, EXCHANGE, OR OTHERWISE DISPOSE OF A DIGITAL ASSET OR A FINANCIAL INTEREST IN A DIGITAL ASSET? Y / N STATEMENTS Y / N

DID YOU BUY OR SELL A HOME IN 2025? Y / N WE NEED CLOSING PAPERS Y / N

DID YOU MAKE ANY ENERGY EFFICIENT IMPROVEMENTS TO YOUR HOME? Y / N IF YES PLEASE SEE PAGE 3.

DID YOU PURCHASE OR SELL AN ELECTRIC CAR BEFORE SEPT 30TH 2025? Y N

CHILDREN UNDER 18 YOUR'E CLAIMING _____ COLLEGE STUDENTS YOU'RE CLAIMING _____

DID YOU RECEIVE ADVANCE CHILD TAX CREDIT? Y N AMT & STMNT? Y N \$ _____

NAME AGE GRADE DOB # DAYS IN YOUR HOME

1. _____

2. _____

3. _____

NON CUSTODIAL PARENTS NEED A 8332 SIGNED BY THE CUSTODIAL PARENT TO CLAIM CHILD

SCHOOL EXPENSES \$ _____ RECEIPTS Y / N COLLEGE 1098T Y / N

NEW QUESTIONS FOR 2025

WERE YOU IN A COMBAT ZONE AT ANY TIME DURING 2025? Y / N ____ # OF MONTHS

IF YOU RECEIVE SOCIAL SECURITY AND WOULD LIKE TO SEE IF YOU QUALIFY FOR THE EXTRA DEDUCTION, WE NEED A COPY OF YOUR SOCIAL SECURITY CARD. Y N

DO YOU PARTICIPATE IN QCD (QUALIFIED CHARITABLE CONTRIBUTIONS) Y / N

DO YOU HAVE LTC (LONG TERM CARE INSURANCE)? Y / N **IF YES SEE PAGE 3**

DID YOU RECEIVE TIPS? Y / N THESE MUST BE **INCLUDED ON YOUR W2** TO CLAIM ON TAXES AND **FINAL PAY STUB IS REQUIRED.**

DID YOU GET PAID FOR OVERTIME? Y / N **FINAL PAYSTUB REQUIRED**

BUSINESS INFORMATION:

DO YOU OWN A BUSINESS? Y / N IF YES PLEASE CHECK FILING STATUS

___ SCH C ___ (SOLE PROPRIETOR, LLC) ___ S CORP ___ C CORP ___ PARTNERSHIP

AND IF YES PLEASE SEE PAGE 3

NOTES: _____

WOULD YOU LIKE US TO COMPLETE YOUR PROPERTY TAX FILINGS AFTER TAX SEASON IS OVER? Y / N

DO YOU RECEIVE VETERANS BENEFITS? Y / N THIS INCOME INFORMATION USED FOR PROPERTY TAX FILINGS ONLY.

SIGNATURE _____ DATE _____

****IF YOUR ADDRESS CHANGED FROM LAST YEAR PLEASE PUT CURRENT ADDRESS HERE:**

****ESTIMATED PAID ON PERSONAL TAXES :**

	FEDERAL PMT AMT AND DATE	STATE PMTS AND DATE
#1	_____	_____
#2	_____	_____
#3	_____	_____
#4	_____	_____

****ENERGY CREDITS WE NEED MODEL AND ID# WITH RECEIPT OF PURCHASE FOR ELIGIBILITY**

____ INSULATION AND AIR SEALING MATERIALS ____ EXTERIOR WINDOWS & SKYLIGHTS
____ EXTERIOR DOORS ____ FUEL CELLS ____ CENTRAL AC, FURNACE, BOILER WATER HEATERS
____ ELECTRIC PANEL UPGRADES ____ HOME ENERGY AUDIT ____ SMALL WIND TURBINES
____ HEAT PUMPS AND HEAT PUMP WATER HEATERS ____ BIOMASS STOVE & BOILER
____ SOLAR PANELS AND SOLAR ROOFING TILES/SHINGLES ____ SOLAR WATER HEATERS
____ GEOTHERMAL HEAT PUMPS ____ BATTERY STORAGE TECHNOLOGY 3KWH+

MODEL # _____ ID # _____

****LONG TERM CARE PREMIUMS WE NEED:**

NAME OF COMPANY: _____ INSURED NAME: _____

POLICY # _____ AMOUNT PAID IN 2025: \$ _____

**** BUSINESS QUARTERLY PAYMENTS SENT FEDERAL AND STATE**

	FEDERAL AMOUNT PAID AND DATE PAID	STATE AMOUNT PAID AND DATE
1 ST QUARTER	_____	_____
2 ND QUARTER	_____	_____
3 RD QUARTER	_____	_____
4 TH QUARTER	_____	_____

Rhodes Tax Service
544 3rd Street #110
Elk River, MN. 55330
763-274-1000

20____ 1040 Tax Return Annual Engagement Letter

Date: _____ Client Name(s) _____

1. We are pleased to confirm our understanding of the arrangements for your individual Form 1040 income tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both you and our firm that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3rd party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rates and minimums.

Tax Preparer Responsibilities

3. We will prepare your 20____, and only your 20____ Federal and Specific State(s)/Cities: _____ individual Income Tax Form 1040 and the related Federal and Specific State(s) and Cities individual Form 1040 income tax return schedules from information you furnish us. We will not in any way verify the data you submit although we may ask you to clarify some of the information. Our minimum fee to prepare an individual federal tax return is \$150, and your fee will be based upon our fee schedule plus any charges incurred as discussed in number 2 above. We are not responsible for ensuring the accuracy of forms provided to you by or prepared by other preparers. *If you have taxable activity in a state/city or country other than that specifically listed you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing us of the applicable states. We will prepare only those state/city returns specifically listed above and do not and have not determined if you have taxability or filing requirements in those states, cities or countries not listed.*

4. *We are responsible for preparing only the specific individual income tax forms for the specified federal and state individual tax agencies listed in number 3, above. Any other requested services, forms or other actions on our part require a separate written, signed engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements other than the one(s) which you have requested in paragraph 3 above. Our firm is available under the terms of a separate written engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.*

Taxpayer Responsibilities-PLEASE READ CAREFULLY

5. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040 and Form FinCen 114 directly with the Department of the Treasury. *If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required income tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.*

6. US citizens and resident aliens are required to report worldwide income on their US tax return.

7. In addition, currently the Internal Revenue Service requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations, foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business or U.S. transferor of property to a foreign corporation. Additionally, recent Form 1040 changes require that you report any activity you may have in cryptocurrency including mining, sale, barter, etc. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above reporting categories and you agree to provide us with the information necessary to prepare the appropriate forms. We assume no liability for penalties associated with the failure to file or untimely filing of any of these

forms. **Cryptocurrency activity may require reporting on tax returns filed with other countries. We have not determined if such returns are due nor have we been hired to determine filing requirements or to file any tax returns for foreign countries or localities.**

8. You acknowledge that you have reported all 20____ income you received including barter, crypto-currency, consumer-to-consumer activity, cash-based revenues, foreign or non-US income and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable required Forms W-2 and W-3 and 1099 with the Social Security Administration and IRS for business employees or home-workers.

Other Items

9. Our fee does not include responding to inquiries or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. Please do not respond to or click on any links from emails purportedly from the IRS-the IRS never initiates correspondence via email and any such emails are attempts to steal your identity. Additionally in order to protect your identity we will verify your birthdate and social security number when you call or visit our office.

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, and the required documents to support charitable contributions for three years from the filing date. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items. **We DO NOT automatically file tax extensions for clients-you must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We must receive your information by April 1 in order to complete your return in a timely manner and information received after that date may cause your return to be extended and completed after the April 15 due date.** Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

11. Social media correspondence with us does not constitute tax advice or representation because of its abbreviated nature. We do not retain any such electronic correspondence and have no responsibility to do so. Written correspondence and advice from us is solely represented by surface mail, email through our rhodests01@gmail.com email address and our 763-441-6771 fax number. No other communication from us may be relied upon, nor is it meant to be relied upon.

12. Business Owners: When a self-employed taxpayer reduces taxable income through tax deductions there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and their dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents.

12a. Business Owners: State laws regarding the collection of sales tax by online sellers may require separate registration, collection, filing and payment with many states at very low activity levels. We were not engaged to, nor did we, determine whether individual state sales tax rules apply to your business. Determination of whether an individual state's sales tax rules apply to your activity are your responsibility unless we have a SEPARATE written engagement letter acknowledging our responsibility to determine or apply sales tax rules for an individual state. Failure to register and file with an appropriate state may expose you to severe penalties.

13. Privacy laws established by the IRS prohibit us from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these regulations we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

14. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution; a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

15. It is our policy to keep records related to this engagement for three years after which they are destroyed. **However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.** Your signature on Form 8879 acknowledges your receipt of the original documents provided to us. If you move or do not wish to receive an organizer, please notify us or we will send the organizer to the address we used on your prior year's tax return.

16. In the interest of facilitating our services to you, we utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 30 days after the earlier of your or our termination of services under this agreement or April 15 (upon service termination), unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices.

17. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. We do not and will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

18. Payments for billings are due upon receipt and billings become delinquent if not paid within 30 days of the invoice date. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. If billings are not paid within 60 days of the invoice date, at our election, we may stop all work until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay within 30 days (timely basis) for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

19. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

20. From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return the state board of accountancy prohibits us from signing any such document and any third party request to do so is a violation of those rules prohibiting us, by law, from the issuance of an opinion without performing an audit. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

21. Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at Accountant's office located in [Sherburne County], [Minnesota], USA, 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 [Minnesota].

22. In connection with this engagement, we may communicate with you or others via email transmission. 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 information.

23. It is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. Do not rely on any advice that has not been put into writing for you.

24. We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

Preparer Signature _____ Date _____

Client Signature _____ Date _____

Client Signature _____ Date _____