snipes
ACCOUNTING | TAX SERVICE

500 S. Church Street, Ste 102
Winston-Salem, NC 27101
Phone: (336) 701-6264
Fax: (336) 283-2785

January 25, 2026

Subject: Preparation of Your 2025 Tax Returns

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Thank you for choosing Snipes Accounting and Tax 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 and state 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 also expect our clients to sign and submit Form 8821 - Taxpayer Information Authorization - for taxpayer (and spouse) as part of our engagement.* This form grants read-only access to your IRS records, giving us the ability to proactively detect errors and offer more complete service to our clients. This authorization is revokable if you choose not to engage us in the future.

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. Should we encounter instances of unclear tax law, or of 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 form-based with additional charges for complexities. Time-based charges may apply if additional research or calculations are necessary. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law. *Your preparation fee includes only tax preparation and services required to file your return. An additional annual retainer fee allows some included and discounted services such as tax planning or notice resolution. Absent a retainer, additional services are billed at the current hourly rate, with per-service minimums.*

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

Review all tax return documents carefully before signing them. You are ultimately responsible for the information on your tax return! If something seems unusual or unclear, please bring it to our attention. Our engagement to prepare your 2025 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

What's included in your tax prep fee:

- Processing of your tax documents
- Preparation of your tax return documents
- Your Client Portal account and uploaded information
- Your copies of all tax documents
- Electronic filing of your return, including direct deposit of refunds

Additional fees may apply for other services, including but not limited to:

- Additional calculations (i.e. sorting and calculating receipts for deductions or small business)
- Additional filings outside of your tax return (i.e. partnership or corporate returns, annual reports, 1099s, W2s, gift or estate returns, etc.)

- Incomplete information requiring research or repeated attempts to acquire
- Rush processing or information submitted on or after April 10
- Printing, preparation, and packaging of paper-filed returns
- Tax planning
- IRS and State Notice and Debt Resolution

Revisions to Returns
Should you discover that information was not submitted that should have been included in your tax return once we have completed your return preparation and before it is filed, that revision may be subject to additional fees.

Amended Returns
Should you discover that you made a mistake on your return, failed to submit information, or receive a tax document after filing, our office will complete and file amended returns for you. These are separate returns and not included in your original tax preparation fee.

Mistakes on your return
We are human, and in the rare event our office makes a mistake on your tax return, we will work to correct the problem free of charge. My office will cover any interest or penalty that accrues due to the error, but be advised you will still be responsible for any tax due from correcting the error.

Additional Services
Some of our clients have very simple returns and tax situations that do not require service beyond completing and filing a tax return. Other clients, especially those with dependents, investments, contract income, and businesses often benefit from more in-depth service. For clients with additional needs, we offer prepaid service via an annual retainer fee. This fee can be paid monthly, or annually (with a discount). These additional services include:

- IRS Account Monitoring
- Tax Planning and Estimated Tax Calculations
- Debt and Notice Resolution

These services are also offered without the annual retainer should you need them, but without discount. We will discuss options and the package we think will offer you the most value as we complete your return.

Your signature below affirms your understanding of the arrangements of this work. If you have any questions, contact our office at (336)701-6264. Thank you for entrusting us with your tax needs!
Sincerely,

Jayson A Snipes, EA
Snipes Accounting and Tax

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Not *Just* Tax Preparation - Ongoing Guidance, Protection, and Value

Our IRS Monitoring & Support Services provide continuous oversight of your IRS account combined with expert review and professional guidance. These optional services are designed to help you stay informed, avoid surprises, and address issues early — before they escalate.

Core: Automatic monitoring, early awareness, peace of mind
$10/mo. or $100 annually
Recommended for: all clients, including those with simple returns

Includes:

- Continuous IRS transcript monitoring with IRS Advance Notice™
- Alert for potential identity theft (activity using your SSN)
- Find underreported income and mismatched information
- Advance notice of IRS activity - 2 weeks before getting a notice; up to 6 months before an audit
- Preferred Pricing on notice interpretation, resolution, and tax planning services, if needed

Plus: Monitoring with interpretation and guidance
$25/mo. or $250 annually
Recommended for: simple self-employed clients, multiple income sources, basic estimated tax needs

Includes Core, plus IRS Notice Interpretation & Support:

- Interpretation and response to IRS and state agency notices
- Up to one hour of resolution or tax planning services (federal and state)
- Preferred client pricing on additional services, if needed
- Email support for your simple tax-related questions (up to 4 per year)
- Estimated tax calculations for simple Schedule C filers included

Enhanced: Proactice support with hands-on assistance
$50/mo. or $500 annually
Recommended for: complex tax situations, business assets, prior IRS issues, proactive planners

Includes Plus, and:

- Interpretation and response preparation of IRS and state agency notices
- Up to two hours of resolution or tax planning services (federal and state)
- Preferred client pricing on additional services, if needed
- Email support for your simple tax-related questions (up to 4 per year)
- Quarterly estimated tax computations for complex self-employment
- Tax planning for large capital gains

The fine print:

- Tax preparation is billed separately
- Included resolution services cover review, guidance, and preparation of basic correspondence only
- Full audit, appeals, or collections representation is not included, but available if needed
- Services should be elected at the time of annual tax preparation
- Annual payments are non-refundable, monthly payment cancellations are not prorated
- Clients who opt out are billed per-service at $200/hr, billed in 30-min. increments
- These plans are intended for individual tax (1040) clients. Call for a plan tailored to your business needs!

Checklist

Name: SSN:

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

General Information and Prior Year Documentation

- ☐ Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children. etc.)
- ☐ Income tax returns from the prior two years
  If there were losses from business activities in prior years, include prior five years of returns instead of two
- ☐ Depreciation schedules from prior years for businesses, rentals, etc.

Current Year Income Documentation

- ☐ Wage and tax statements (Form W-2)
- ☐ Gambling income (Form W2-G)
- ☐ IRA distributions, pensions, and annuities (Form 1099-R)
- ☐ Dividend income (Form 1099-DIV)
- ☐ Interest income (Form 1099-INT)
- ☐ Miscellaneous income (Form 1099-MISC)
- ☐ Nonemployee compensation (Form 1099-NEC)
- ☐ Unemployment compensation and other government payments (Form 1099-G)
- ☐ Credit card, debit card, and third-party network transactions (Form 1099-K)
- ☐ Reportable payment transactions
- ☐ Social Security benefits (Form SSA-1099)
- ☐ Railroad retirement benefits (Form RRB-1099)
- ☐ Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
  - ☐ Basis information for any partnerships and S corporations
- ☐ Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- ☐ Digital asset proceeds from brokerage transactions (Form 1099-DA)
- ☐ Proceeds from real estate transactions (Form 1099-S)
- ☐ Self-employed business income (Schedule C)
- ☐ Farm income (Schedule F)
- ☐ Farm rental income (Form 4835)
- ☐ Income from rental real estates and royalties (Schedule E)

Other Income (provide supporting documentation for income received for the following items)

- ☐ Sale of assets or property
- ☐ Cancellation of debt
- ☐ Other income ____

Payments (provide supporting documentation for payments made for the following items)

- ☐ Educator classroom expenses
- ☐ Employee business expenses
- ☐ Contributions to a Health Savings Account
- ☐ Expenses related to work relocation with the military
- ☐ Alimony
- ☐ Student loan interest
- ☐ Refunded student loan interest payments
- ☐ Student loan forgiveness
- ☐ Tuition and fees for higher education
- ☐ Expenses related to child or dependent care
- ☐ Contributions to a Retirement Savings Account
- ☐ Medical and dental expenses
- ☐ Real estate taxes

Checklist

Name: SSN:

Checklist

- [ ] Other state and local taxes
- [ ] Mortgage interest
- [ ] Investment interest
- [ ] Cash contributions
- [ ] Noncash contributions (provide organization name)
- [ ] Unreimbursed employee expenses
- [ ] Investment expenses
- [ ] Gambling losses
- [ ] Other payments ____

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes	No	
☐	☐	Did your marital status change during the year? If "Yes," explain. ____________________
☐	☐	Did your name change during the tax year? If "Yes," explain. ____________________
☐	☐	If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2025?
☐	☐	Can you or your spouse be claimed as a dependent by someone else?
☐	☐	Did your address change during the year?
☐	☐	Were you, your spouse, or any dependents a victim of identity theft? If "Yes," explain. ____________________
☐	☐	Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)? If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes	No	
☐	☐	Did you have any changes in dependents during the year? If "Yes," explain. ____________________
☐	☐	Can another person qualify to claim any of your dependents?
☐	☐	Did you have any child or dependent care expenses during the year?
☐	☐	Did you have any adoption expenses during the year?
☐	☐	Did you have any children under age 18 or a full-time student under age 24 with more than $2,700 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes	No	
☐	☐	Did any member of your household have healthcare coverage through the Marketplace (Obamacare)? If "Yes," provide copies of Form 1095-A.
☐	☐	Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes	No	
☐	☐	Did you receive any tips not reported to your employer?
☐	☐	Did you receive any disability income during the year?
☐	☐	Did you cash in any U.S. savings bonds during the year?
☐	☐	Did you start a new business or purchase any rental property during the year?
☐	☐	Did you sell an existing business, rental property, or other property during the year?
☐	☐	Did you purchase any business assets or convert any assets to business use? If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.
☐	☐	Did you purchase any gasoline, diesel, or special fuels for off-road business use?
☐	☐	Did you buy or sell any stocks, bonds, or other investments during the year?
☐	☐	Did you sell a principal residence during the year? If "Yes," provide closing documentation for the purchase and sale of the home.
☐	☐	Did you have a principal residence or a piece of real property foreclosed on during the year?
☐	☐	Did you abandon a principal residence or a piece of real property during the year?
☐	☐	Did you refinance your principal home or second home or take out a home equity loan during the year? If "Yes," provide all escrow, closing, and other pertinent documentation and information.
☐	☐	Did you receive any principal or interest during this year from property sold in prior years?

Questionnaire

Name: SSN:

Questionnaire

- ☐ ☐ Did you rent out your home or use it for business?
- ☐ ☐ Did you sell, exchange, or purchase any real estate during the year?
- ☐ ☐ Did you acquire a new or additional interest in a partnership or S corporation?
- ☐ ☐ Did you have any debts canceled or forgiven this year?
- ☐ ☐ Does anyone owe you money that has become uncollectible?
- ☐ ☐ Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
  If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).
- ☐ ☐ Did you receive income or incur expenses associated with a fantasy sports league?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
  If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
- ☐ ☐ Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
  If "Yes," attach Form 1099-K or Form W-2.
- ☐ ☐ Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
  If "Yes," attach Form 1099-K.
- ☐ ☐ Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive any other income you have not provided information for with this organizer?
  If "Yes," explain. ____

Itemized Deduction Information

Yes No

- ☐ ☐ Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
- ☐ ☐ Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
- ☐ ☐ Did you receive any state or local income tax refunds from prior years?
- ☐ ☐ Did you make any major purchases (vehicle, boat, etc.) during the year?
- ☐ ☐ Did you pay any real estate property taxes or personal taxes during the year?
- ☐ ☐ Did you pay mortgage interest during the year?
- ☐ ☐ Did you make cash donations to charity during the year?
- ☐ ☐ Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
- ☐ ☐ Did you donate a boat or vehicle during the year?
  If "Yes," attach Form 1098-C.
- ☐ ☐ Did you have gambling winnings or losses during the year?
- ☐ ☐ Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
- ☐ ☐ Did you use your vehicle on the job other than for commuting to work?
- ☐ ☐ Did you work out of town at any time during the year?

Retirement Information

Yes No

- ☐ ☐ Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- ☐ ☐ Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- ☐ ☐ Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?

Questionnaire

Name: SSN:

Questionnaire

☐ ☐ Did you receive any Social Security benefits during the year?

Education Information

Yes No

☐ ☐ Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?

☐ ☐ Did anyone in your household attend a post-secondary school during the year?

☐ ☐ Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?

☐ ☐ Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
If "Yes," provide the amount of interest that was refunded.

☐ ☐ Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No

☐ ☐ Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?

☐ ☐ Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?

☐ ☐ Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?

☐ ☐ Did you have any income from, or pay taxes to, a foreign country?

☐ ☐ Did you receive a Schedule K-3 from a partnership or S corporation?

☐ ☐ Did you have ownership in a foreign corporation at any time during the year?

☐ ☐ Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

☐ ☐ If you have an overpayment of 2025 taxes, do you want the refund applied to your 2026 estimated taxes?

☐ ☐ Did you make any estimated payments toward your 2025 taxes?

☐ ☐ Did you apply an overpayment of your 2024 taxes to your 2025 estimated taxes?

☐ ☐ Do you want to have any refund or balance due directly deposited or withdrawn? NOTE: Due to Executive Order 14247, Modernizing Payments to and from America's Banking Account, refunds received by check will be delayed at least six weeks. Direct deposit of refunds is recommended.
If "Yes," provide a canceled checking or savings slip.

☐ ☐ Do you anticipate your income or withholdings to be different for 2026?

One Big Beautiful Bill Implications

Yes No

☐ ☐ Did you receive qualified tips reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.

☐ ☐ Did you receive overtime pay reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.

☐ ☐ Did you purchase a new passenger vehicle for personal use during 2025?
If "Yes," are the following true:

Yes No

☐ ☐ The final assembly was in the U.S.?

☐ ☐ The gross vehicle weight is under 14,000 pounds?

☐ ☐ The vehicle was not purchased with a lease?

☐ ☐ The vehicle was used to secure the loan?

☐ ☐ If you have a dependent born during 2025, do you want to establish a Trump Account?

Yes No

☐ ☐ If "Yes," do you want to receive a $1,000 pilot program contribution?

Miscellaneous Information

Questionnaire

Name: SSN:

Questionnaire

Yes	No	
☐	☐	Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.
☐	☐	Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?
		If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.
☐	☐	Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
☐	☐	Did you make gifts to any one person in excess of $19,000 during the year?
		Yes No ☐ ☐ If "Yes," are you splitting the gift with your spouse?
☐	☐	Did you incur moving expenses with the military during the year?
☐	☐	Did you make any energy-efficient improvements to your main home during the year?
☐	☐	Are you a business owner who paid health insurance premiums for your employees during the year?
☐	☐	Did you receive a cash payment or digital asset of more than $10,000 in one transaction or two or more related transactions during the year?
		Yes No ☐ ☐ If "Yes," was Form 8300, Report of Cash Payment over $10,000 Received in Trade or Business, filed?
☐	☐	Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
☐	☐	Did you make any purchases subject to use tax during the year?
		If "Yes," provide details.
☐	☐	Did you receive any notices from the IRS or state taxing authority?
		If "Yes," explain. ____
☐	☐	May the IRS discuss your tax return with your preparer?
☐	☐	Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Preparer Notes

Dependent and Other Information

Name: SSN:

Dependent Information

First and Last Name SSN	Has IP PIN	Relationship	Months in Home	Date of Birth	Disabled	Full-time Student	Childcare Expenses
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	

List dependents required to file a return

Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2024						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						