SPINELLI
ACCOUNTANTS › ADVISORS

January 2, 2026

Greetings and Happy New Year!

Thank you for choosing Spinelli CPA, PC as your tax advisor for 2025! We appreciate your business and value our relationship. Know that we are here to help and assist you in any way. We look forward to working with you and seeing you again this year.

TAX ORGANIZER IS HERE

Enclosed is a tax organizer that you may use as a guide in gathering your tax return information. Please update phone numbers and email addresses as well as any information that may have changed. If you have specific questions or concerns, please include them with your tax information.

We also have a separate organizer worksheet for Schedule C - self-employment as sole provider and for Schedule E for rental properties. If you would like these organizers, you may call the office to request or visit our website to download.

I HAVE MY TAX INFORMATION, HOW DO I GET STARTED.

Appointments – We have the ability to do in person and virtual appointments through zoom. To set up an appointment to meet with Karen Spinelli, Daniel Fins or Claire Gaipo, call our office at (508)365-6522. If this is the first year that we are preparing your return, we will ask you to send a copy of your tax return from last year.

Mailing Information - You may mail your tax return information to our Worcester office. The address is:

Spinelli CPA, PC
146 West Boylston Drive, Suite 302
Worcester, MA 01606

Drop Off Information – You may drop off your tax return information to either the Worcester address shown above or our Leominster satellite location located at:

119 Merriam Avenue, 2nd Floor
(Antonioni Law Office)
Leominster, MA 01453

Client Portal – A portal will allow you to send us your documents in a secure manner. If you prefer this option, call our office and ask for Suzanne, Kim or Hilary at (508)365-6522. They can set up a secure portal for you if you do not have one already.

Email – We recommend that you whitelist the following email addresses so that emails to not go to spam or junk folder.

Spinellicpa.com DoNotReply@CCH.com noreply@safesendreturns.com

Website - Our website is www.spinellicpa.com . Please visit the website for information on our office and staff and to access the client portal and access other tax organizers.

PLEASE NOTE – If we do not have your tax information before March 25, 2026, an extension may need to be filed.

146 West Boylston Drive, Suite 302
Worcester, MA 01606
(508)365-6522

119 Merriam Avenue, 2nd Floor
Leominster, MA 01453
(by appointment only)

2025 Tax Organizer

Please use this worksheet to gather your personal tax return information. If this is the first year that we are preparing your return, please provide with a copy of your tax return from last year including depreciation schedules if applicable.

Last Name: _____ SS#: _____ DOB: _____
First Name: _____ Date of death (if applicable) _____
Occupation: _____

Last Name (spouse): _____ SS#: _____ DOB: _____
First Name (spouse): _____ Date of death (if applicable) _____
Occupation: _____

Address: _____

If you changed residence during the year, please provide period of residence at each address.
Please provide details on any changes due to marriage, separation, divorce or death related to you or your spouse.

CONTACT INFORMATION

Email address: _____ Home phone: _____

Email address (spouse): _____ Cell phone: _____

We will be communicating with you through email and/or phone. Check here if you do not have email or would prefer for us contact you by phone _____.

DEPENDENTS

Any new dependents for 2025? If yes, please provide information.
Please note if there are dependents that should not be claimed this year.

Name	Date of Birth	Social Security #	Relationship

Note – if your dependents have income, please provide us with documentation if you want us to prepare tax return.

CHILD CARE EXPENSES – Please provide any statements from your child card provider.

Child's name for which expenses were paid: _____ _____

Total paid to child care facility: _____ _____

Name of child care provider: _____

Address of child care provider: _____

Tax ID # of child care provider: _____
(This includes day camps for dependents.)

Did you use funds from a Section 125 Plan at work to pay for daycare expenses? YES NO

ESTIMATED TAX PAYMENTS – Please list tax payments and dates for estimated taxes paid for Federal and State. (Please provide copies of cancelled checks)

Name of Tax Agency	Amount Paid	Date Paid

INCOME RECEIVED – Please indicate income received from any of these sources and provide documentation:

[ ]	Salary and Wages	[ ]	Partnership or S Corp.	[ ]	Social Security	[ ]	Cancelled Debt
[ ]	Interest	[ ]	Rental or Farm	[ ]	Sale of Property	[ ]	Sale of Stocks
[ ]	Dividends/Cap. Gains	[ ]	Estate or Trust	[ ]	Sole Proprietor	[ ]	HSA Withdrawals
[ ]	1099-R Pension Dist.	[ ]	1099-MISC	[ ]	Business	[ ]	HSA Contributions
[ ]	IRA Dist./Rollover	[ ]	Unemployment	[ ]	Gambling/Prizes	[ ]	Other Income
[ ]	Roth IRA Conversion	[ ]	1099C or 1099A	[ ]	Alimony Paid or Received	[ ]	1099 - NEC

Do you have income from other states? YES NO

MAJOR LIFE CHANGES – Please indicate if you spent money in any of these categories:

[ ]	Adopted a Child	[ ]	Set up a Trust
[ ]	Moved	[ ]	Purchased a Home/Sold a Home
[ ]	Paid Student Loan Interest	[ ]	Unreimbursed Employee Business Expenses
[ ]	Make gifts over $19,000 in 2025 per person	[ ]	Contributed funds to a Traditional/Roth IRA
[ ]	Expenditures for renewable energy (solar, etc.)	[ ]	Converted IRA to Roth IRA
[ ]	Disbursements from Retirement Accounts	[ ]	Exercised Stock Options
[ ]	Purchased home energy improvements		

ITEMIZED DEDUCTIONS – Please check all that apply and provide documentation and amounts paid.

Medical Expenses – enter amounts paid and unreimbursed

[ ] Doctors, dentists, prescriptions
[ ] Insurance premiums for medical and dental care
[ ] Eyeglasses, contacts, hearing aids, dentures
[ ] Long-term Care Insurance
[ ] Mileage
[ ] Other

Taxes Paid

[ ] Real Estate for personal residence
[ ] Real Estate Tax for Land/Vacation Home/Other Properties
[ ] Sales Tax paid on vehicles, boats, etc.
[ ] Excise Tax
[ ] Other taxes paid to states

Interest Paid

[ ] Home Mortgage/Equity Loan
[ ] Mortgage interest paid to an individual
[ ] Did you refinance a mortgage or take a home equity loan in 2025

Charitable Contributions

[ ] Cash and Checks
[ ] Clothing, furniture, etc.
[ ] Mileage – number of miles driven for volunteer activities

If you had gambling winnings, did you have any losses? If yes, how much? _____

FINAL QUESTIONS:

Do you/spouse have investments or signature authority in foreign bank accounts? YES NO
If yes please provide details of accounts and balances at end of year.

At any time during 2025, did you (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (A digital asset is crypto currency, such as Bitcoin, etc.) If yes, please provide details. YES NO

Have you been a victim of Identity Theft? If yes, provide letter with PIN issued by IRS. YES NO

Did you and or your spouse contribute funds to a Traditional IRA? If yes, how much? YES NO

Taxpayer _____ Spouse _____

Did you and or your spouse contribute funds to a Roth IRA? If yes, how much? YES NO

Taxpayer _____ Spouse _____

Did you do a Roth conversion from a traditional IRA in 2025? YES NO

If yes please provide the amount and for who? Taxpayer _____ Spouse_____

If you are older than 73, have you taken your Required Mandatory Distribution? YES NO

Did you make a qualified charitable distribution (QCD) from your retirement account to give to a charity? YES NO

Did you and your family have health insurance for all of 2025? Please provide tax forms YES NO
If you received health insurance through the Marketplace, please provide 1095-A

Were you notified by the IRS (other taxing authority) of changes in prior year returns? YES NO

Did you or your dependents pay college tuition during the year? If yes provide Form 1098-T YES NO

Did you pay rent in Massachusetts for your residence? If yes, what amount? _____

Did you acquire or sell a business in 2025? YES NO

Do you own rental property? YES NO

If you answered yes, we can provide you with our Schedule E Worksheet to help you in coordinating information for your return. You may call our office or download a copy from our website.

Are you self-employed or an independent contractor? YES NO

If you answered yes, we can provide you with our Schedule C Worksheet or you may download a copy from our website.

Did you receive any other grants or loans, such as Economic Injury Disaster Loan (EIDL)? If yes, please provide information?

May the IRS or other taxing authority discuss the tax return with us? YES NO

Do you have an office in your home? YES NO

Did you sell your personal residence? YES NO

If yes, did you live in it for two of the five prior years prior to sale? YES NO

Please provide copy of settlement sheet for sale of property (HUD Statement).

Did you refinance existing loans on your personal residence or other real estate? YES NO

If yes, please provide settlement sheet for refinance.

Did you have any stocks or securities that became worthless? YES NO

Were you granted or did you exercise any stock options? YES NO

If yes, please provide details.

Did you make any energy efficient improvements, purchase solar or geothermal heat? YES NO

Did you purchase an energy-efficient vehicle this year? If yes, provide invoice. YES NO

Did you incur expenses as an elementary or secondary teacher? How much? _____ YES NO

Do you have a household employee? YES NO

Did you receive any overtime pay during 2025? If yes, please provide either your year end pay stub or a statement from your employer showing your overtime pay. This is needed to determine how much you might qualify for a tax deduction for overtime paid.

Did you purchase a new vehicle during 2025 for personal use? If so, please provide the following information so that we can determine if you qualify for a tax deduction for the interest paid on the loan.

VIN number of vehicle _____

Statement showing amount if interest paid during 2025 _____

***Starting in 2026, the IRS is phasing out the issuance of paper checks for refunds. They will also be phasing out the acceptance of mailed paper checks. The IRS is transitioning to mandating electronic payments. We are still waiting for guidance from the IRS on the timing of this phase out for the 2026 tax season. We strongly recommend providing your banking information for direct deposit and electronic withdrawal so that there are no delays in processing refunds and payments by the IRS.

Do you want Direct Deposit of your refund? YES NO
Do you want Auto Withdrawal of monies owed? YES NO
If you answered yes, please provide us with the following information:

Name of Bank: _____ Checking or Savings _____

Routing Number: _____ Account Number: _____

I (we) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, cancelled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.

Taxpayer Signature: _____ Date: _____

Spouse Signature: _____ Date: _____

Thank you for choosing Spinelli CPA, PC as your tax advisor. We value your business and are looking forward to working with you.

Sincerely,

Karen Spinelli, CPA

SPINELLI
ACCOUNTANTS › ADVISORS

January 2, 2026

Dear Client:

Spinelli CPA, PC is pleased to have the opportunity to work with you. This letter confirms our understanding of the terms of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

Engagement Objective and Scope

We will prepare your 2025 federal and State individual income tax returns from information you furnish us. To assist you in gathering and organizing the necessary information required for the preparation of your individual income tax returns, we will furnish you with a tax organizer. Providing us with the completed tax organizer will help to ensure that you are not overlooking important information that may be necessary for complete and accurate returns, as well as may help to minimize our fees. You are confirming that you will furnish us with all the information required for preparing the returns. This includes, but is not limited to, providing us with the information necessary to identify (1) all states and foreign countries in which you reside, "do business" or derive income (directly or indirectly) and (2) the extent of business operations in each relevant state and/or country. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

We will not prepare any tax returns other than those identified above, without your written request, and our written consent to do so. We will rely upon the completeness and accuracy of the information and representations you provide to us to prepare your tax returns. We will not prepare financial statements or perform valuations of any kind. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above-referenced tax returns solely to assist you with your tax filing obligations with the Internal Revenue Service ("IRS") and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, including any entity or investment which may seek to evaluate your creditworthiness or financial strength. You agree to indemnify and hold us harmless from any and all claims arising from the use of the tax returns for any purpose other than complying with your tax filing obligations regardless of the nature of the claim, excepting claims arising from our gross negligence or intentional wrongful acts.

Our engagement does not include any procedures designed to detect errors, fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

You may request that we perform additional services not contemplated in 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 the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

CPA Firm Responsibilities

It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a "reasonable tax return preparer" shall be based upon the following pronouncements:

- the Statements on Standards for Tax Services ("SSTS") issued by the American Institute of Certified Public Accountants ("AICPA");
- U.S. Treasury Department Circular 230 ("Circular 230"); and
- the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, "the Code").

As tax return preparers, these pronouncements also prohibit us from signing a tax return unless we have a reasonable belief that there is substantial authority for tax positions taken on the tax return, or we have a reasonable basis for tax return positions taken on the return which are disclosed as required by the Code. If you request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax, we will be unable to proceed. If you are unwilling to disclose a position where required or we conclude that your failure to disclose does not permit us to sign your tax return, we will be unable to proceed.

It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[*er*] with dependent child) as reflected in your income tax returns for last year. ***If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.***

Spinelli CPA, PC will not make any management decisions or perform management functions on your behalf.

We will use our professional judgment in preparing your returns. If there are conflicting interpretations of tax law, or if tax law is unclear, we will explain the possible positions that may be taken in order for us to sign your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials and our professional standards. Tax reference materials include, but are not limited to, the Code, Revenue Rulings, Revenue Procedures, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees you may incur, to respond to the tax authority.

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that any tax return information, including supporting documents provided to us, used in the preparation of your joint return, and any communications made to us by either of you in connection with the preparation of your joint return, may ultimately be shared with either spouse, without prior consent of the other.

Our engagement does not include tax advice which would impact future tax years. However, we may communicate potential tax strategies to you, and you may ask high-level questions of us. It is your responsibility to communicate to us any interest in pursuing a tax strategy identified, or if you require more

than a cursory response to your question. If we determine that assisting you with the implementation of any proposed tax strategy, or responding to your question requires additional research, analysis, discussion, or documentation, we will confirm our understanding with you prior to proceeding.

We shall not be liable for any forgone tax or other benefits if you fail to advise us of your desire to investigate or pursue any tax strategy communicated to or by us. Any tax advice described in this paragraph and provided to you shall be governed by this Agreement and billed at our standard hourly rates.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If you are contacted by a tax authority, either for an examination or other inquiry, you may request our assistance in responding. However, such additional services are not included in the fees for the preparation of the tax return(s).

Certain tax positions or strategies, while not currently identified as a reportable transaction by the IRS, may ultimately be determined to be so in the future. Consequently, you agree to advise us of any transaction you enter into that entitles you to disproportionate tax benefits (deductions, credits, or refunds), that generates significant income deferral or non-recognition, or that generates significant tax losses without corresponding cash impacts ("aggressive tax strategy"). If you fail to timely notify us, in writing, of any aggressive tax strategy you have entered into, you will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees.

Client Responsibilities

You acknowledge and agree that your failure to comply with the responsibilities enumerated in this section may result in economic or other loss to you, such as disallowance of tax deductions or credits claimed, additional tax, penalties or interest assessed against you, or loss of administrative rights. You agree to accept responsibility for any consequences of your failure to fulfill your responsibilities.

We will provide you with an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You are responsible for fully and accurately completing the income tax organizer, including any activities in which you engage outside of the U.S. or your home state.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our records are not a substitute for yours. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any examination or inquiry by tax authorities. You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of tax deductions due to inadequate documentation.

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by documentation and records required by the IRS and other tax authorities.

You are responsible for fulfilling your filing obligations with any state or local tax authorities, including but not limited to, income, franchise, sales, use, and property taxes or abandoned and unclaimed property. The preparation of any state or local tax return not listed above is not within the scope of our engagement. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you. You will be responsible for tax due and penalties associated with the failure to file or untimely filing of any form for which we were not engaged to prepare.

U.S. citizens and residents generally must report income and activities related to both domestic and foreign assets (worldwide income). You are responsible for fulfilling your filing obligations related to foreign activity where required. U.S. reporting requirements related to foreign activity are very complex.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR"). If you have a financial interest in, or signature authority over, any foreign accounts, you may be subject to certain filing requirements with the U.S. Department of the Treasury, in addition to the IRS. Filing requirements may 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). Additionally, the IRS requires information reporting on foreign interests or activities under applicable IRC sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us. You will be responsible for tax due, penalties, and interest associated with the failure to file or untimely filing of any of these forms.

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

You have final responsibility for the accuracy and completeness of your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to review and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization forms before your returns can be filed electronically. For joint returns, both spouses must sign the e-file authorization in order to ensure its validity. We shall not be liable for any penalties or interest resulting from your failure to timely sign and return Form 8879 or state equivalents.

If we are unable to file your return(s) electronically, we will deliver to you a paper copy suitable for mailing to the taxing authorities. Once delivered to you, you bear full responsibility for reviewing the paper returns for accuracy, and either signing and timely filing them, along with any payments due, or notifying us of any issue which may need to be addressed prior to filing.

You have final responsibility for the payment of your taxes in whatever amount ultimately determined. If you choose, you may opt to have funds automatically withdrawn from a designated account and transmitted when your tax return is electronically filed. We will not transmit partial payments. It is your responsibility to provide us with correct account and routing numbers, to review this information for accuracy prior to submission of your return, and to ensure that sufficient funds are available at the time of payment. We shall have no liability for any tax due, penalties, interest, or overdraft charges which may result from your failure to ensure sufficient funds are available at the time of payment.

Once your return is complete (e-file acceptance or provision of a paper copy to you), we shall have no obligation to update your returns for subsequent legislative or administrative changes or future judicial interpretations under this Agreement.

Extensions of Time to File Tax Returns

The original filing due dates for your tax returns are April 15, 2026 for federal and state. **Due to the high volume of tax returns prepared by our firm, you must provide the information needed to prepare the tax returns no later than March 25, 2026 to do so may result in the inability to complete your returns by the original filing due dates.**

It may become necessary to apply for an extension of the filing due dates if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an examination of your return and/or extend the statute of limitations to file a legal action. If we apply for an extension of time to file because you have not provided us all of the information needed to prepare the tax returns by the original due date, you agree to hold our firm harmless from any consequences arising from any election waived. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

Penalties and Interest Charges

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You will be responsible for the payment of any additional tax, penalties, and interest charges imposed by tax authorities.

Professional Fee

Our professional fees for our services will be at our standard billing rates based on the forms required and the complexity of the forms needed. Hourly rates vary from $75 to $310 depending on the staff member providing the services. Payment for service is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. If we have not received payment within 30 days of our invoice, all work will be suspended until your account is brought current. You 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 for any damages that

occur as a result of our ceasing to render services. If the account is turned over to an attorney or collection, an additional charge will be added to cover collection costs.

Circumstances may arise that impact our estimated fee such as, but not limited to, issues encountered with the timely delivery, availability, quality, or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time in order to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

It is our policy to keep records related to this engagement for 5 years. However, Spinelli CPA, PC does 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. By your signature below, you acknowledge and agree that upon the expiration of the 5-year period, Spinelli CPA, PC shall be free to destroy our records related to this engagement.

If the above fairly sets forth your understanding, please sign this letter and return it to us. Please note that you are affirming to Spinelli CPA, PC your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning your signed engagement letter to our firm, returning your income tax information to us for use in the preparation of your returns, the submission of the tax returns we have prepared for you to the taxing authorities, or the payment of our return preparation fees.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Sincerely,

Spinelli CPA, PC

Approved:

Taxpayer Name	Date
Spouse Name	Date