



## 2026 Individual/Business Tax Return Preparation Engagement Letter

***Signature required prior to beginning tax preparation.***

January 2026

**Dear Client:**

This letter is to document the understanding between us as to the scope of services that Kathryn Ayres, CPA, PC, will perform your responsibilities, and payment terms for the preparation of your **2025 Income Tax Returns**.

### PROFESSIONAL SERVICES

- Preparation of Federal, State and City Tax Returns from information you provide.
- Consultation regarding Tax and Financial Planning
- Preparation of 2026 Estimated Tax Vouchers

### YOUR RESPONSIBILITIES

- **Furnish adequate information and records to prepare complete and accurate tax returns.** We will not verify, check, inquire or analyze all of the data submitted. We assume that all the information provided is properly supported by appropriate and required documentation even though such documentation may not be included with the data you provide. We may ask you to clarify the data. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets, crypto / digital assets (Form 8949), contributions, mileage, inventory, meals, travel, refundable credits including EIC, AOC, child tax credit, premium tax credit, receipts for capital assets and stock and mutual fund documentation.
- **Confirm that the information you are supplying to us is accurate and complete to the best of your knowledge.** We reserve the right to refuse services if we believe your position or documents are unethical or illegal.
- Track your return status: federal refund, federal amended return, and state status. **We will not track your refunds.** Please use <https://www.irs.gov/wheres-my-refund> and <https://mytax.mo.gov/rptp/portal/home/return-tracker>

### PAYMENT & PAYMENT TERMS

- Our fees are not contingent on the results of our service. Our fees are based on a number of factors including, but not limited to, the time spent as well as the complexity of the tax issues, and increased forms required.
- Our statement will be included with your completed tax return and is payable upon receipt. Amounts not paid within 30 days of the invoice are subject to 1.5% monthly service charge.
- **Tax returns are filed after payment is received and Form 8879 (e-file Signature Authorization) is signed.**
- In the event that we prepare your taxes and you later receive additional tax papers that cause us to file an amendment to your return, you will be charged a minimum of \$100 for the Federal 1040X plus any additional required forms, provided this is no fault of Kathryn Ayres CPA PC.
- If we must make repeated requests for information, we will charge additional fees.
- Please organize your documents. We will add up to \$50 to your invoice if we have to open your tax mail and pull documents from the envelopes.
- We will increase your invoice by a minimum of 20% if your documents are not received by the deadline, and/or we have to expediate your return for filing by April 15, 2026.
- Requests for additional copies of your returns, either physical or electronic, and/or your source documents will incur additional costs up to \$50.

### COMMUNICATION

- We will communicate with you **via email** at the following progress points
  - Upon beginning of preparation of your 2025 return(s), your tax preparer will notify you.
  - During processing, if we have any questions or need additional information.
  - Upon completion of your return, we will notify you that it is ready for your review, signature, and payment.
- For security reasons, we cannot text you at completion, please watch your email and answer your phone(s).
- If we have no email address for you, we will call if we have any questions and at the completion of your return.

## UNANTICIPATED SERVICES

- **Audit** – In the event of an audit, we will represent you if you so desire. These services are not included in the tax preparation fee and the additional work will be billed at our standard hourly rates.
- **Consultation and Research** – Questions throughout the year regarding tax and financial planning issues are generally included in the tax preparation fee. However, if your questions require additional research and analysis, you will be advised that such services will be billed.
- **Responses to Federal, State or City notices** or other contacts by a taxing authority are NOT included in the tax preparation fee and will be billed at our standard rates.

## DISCLOSURE STANDARDS / PENALTIES

- The Internal Revenue Code and Regulations impose new tax preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. No penalty is imposed if the position taken has a reasonable basis **AND** is adequately disclosed.
- If we identify a tax position that we believe requires disclosure we will contact you to discuss the issue and explain the alternatives.

## DOCUMENTATION

- **The burden is on you, the taxpayer, to** have and to maintain required documentation to support income and deductions on your tax return. It is our responsibility to inform you of the requirements and to question that you have the necessary records.
- **The tax return is your final responsibility**, and you are responsible for the disallowance of doubtful or inadequately supported deductions.
- **Your original documents are returned to you** with a copy of your prepared tax return.
- Additional paper copies of your returns are available for an additional cost of \$1 per page.
- We scan the documents that you provide and keep a copy in our electronic database for seven years.

## TAX PREPARATION STANDARDS

- The IRS has implemented a comprehensive enforcement strategy that includes applying significant examination and collection resources which include new non-traditional enforcement tools (e.g. directed notices and office visits) into the enforcement activities directed at tax preparer compliance.
- We request your cooperation and understanding as we adjust our preparation procedures to document compliance. The intent is to protect you and to protect us.
- We will use our best professional judgment in preparing your tax returns in the resolution of unclear tax law or conflicting interpretations to reasonably apply tax rules in your favor. When necessary, we will review reporting alternatives with you and file a mutually agreeable position supported by promulgated authority providing a reasonable basis for the position. We assume no liability for any additional IRS assessment of taxes, penalties, and interest if IRS subsequently challenges the position.

## EXTENDED FILING SEASON and DOCUMENT DEADLINE

With the increasing complexity of tax laws, the increasing demand on tax preparer documentation, the additional issues involved in preparation of corporation as well as individual returns, we anticipate that we will need to put more tax returns on extension. We will do our best to timely file your 2025 tax return by April 15, 2026, but we will not sacrifice professional standards or internal review procedures to do so.

***In order to file your tax returns in a timely manner by April 15, 2026, we need all information no later than Monday, March 16, 2026. Get your tax information to us as soon as possible. Review the organizer and complete the questionnaire.***

## TAX APPOINTMENT

Tax interviews will be conducted by experienced staff members and all returns will be reviewed and signed by appropriately credentialed staff. I will be available to resolve any questions or issues that you have. **Please advise us prior to submitting your information for your tax return if you have a unique situation or question for the 2025 tax year.** A tax credentialed staff member will be available to you for questions or to go over your tax return when you pick up your return or when you drop off your tax documents if you request. We make every attempt to treat all clients with courtesy and professionalism and expect the same in return. We reserve the right to refuse service if any member of our staff is mistreated.

If you agree that the above adequately sets forth your understanding of our mutual responsibilities, please sign the attached acknowledgement to this agreement and return it to our office with your tax documents. Retain this letter for reference.

Sincerely,

Kathryn Ayres, CPA



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Not just another  
bean counter...



## 2026 Individual/Business Tax Return Preparation Engagement Letter Acknowledgement

### 2025 Tax Preparation

This letter serves to acknowledge that I (we) have **received, reviewed, and retained** the engagement letter.

I (We) have **submitted the enclosed tax information** for the sole purpose of preparing my (our) tax return.

**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.

\_\_\_\_\_  
Date \_\_\_\_\_

\_\_\_\_\_  
Date \_\_\_\_\_